FOUR
LETTERS
TO THE
EARL OF CARLISLE,
FROM
WILLIAM EDEN, Esq.

[Price Two Shillings.]

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On certain Perverſions of Political Reasoning; and on the Nature, Progreſs, and Effect of Party Spirit and of Parties.

On the present Circumstances of the War between Great Britain and the combined Powers of France and Spain.

On the Public Debts, on the Public Credit, and on the Means of raiſing Supplies.

On the Repreſentations of Ireland reſpecting a Free-Trade.

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Majores noſtri, cum bellis aſperrimis premerentur, equis, viris, pecuniâ, nunquam defeſſi ſunt armati de imperio certare. Non inopia ærarii, non vis hoſtium, non adverſa res, ingentem eorum animum ſubegit, quin, quæ virtute ceperant, ſimul cum animâ retinerent. Atque ea magis fortibus conſiliis, quam bonis prœliis, patrata ſunt. Quippe apud illos una Reſpublica erat, ei omnes conſulebant; factio contra hoſtes parabatur: corpus atque ingenium, patriæ, non ſuæ potentiæ, quiſque exercitabat.

Salluſt. Orat. 2. de Rep. ordinandâ.

Greenwich, October 19th, 1779.

MY DEAR LORD!

I Frankly admit that a printed Anſwer to a private Letter is a mode of correſpondence at leaſt unuſual, and ſuch as in its firſt impreſſions cannot fail of giving you an uneaſy ſenſation.—But I ſhall not offer any apology;—for the times are unhappily ſuch, as to juſtify much greater eccentricities of conduct wherever the intention is good.

Your Lordſhip's letter from Caſtle Howard found me at Tunbridge Wells, where I had been ſome weeks endeavouring to divert leſs pleaſant recollections, by wandering about a neighbourhood, which, at different periods of our hiſtory, has been the ſcene of chivalry and romance, of Love and the Muſes, of royal diſſipation and feſtivity. Your reflections recalled me to times, in which romance and poetry and mirth are no more. They led me to look very ſeriouſly into the ſituation of our country, and

to endeavour to form a juſt eſtimate of the public difficulties and reſources. Having deſcribed in ſhort but comprehenſive terms, the clouds which darken our political horizon in every point of the compaſs, you expreſs your doubts, whether you may not ſee matters blacker than they really are, under the circumſtances of having lived ſome time in retirement, and with little more intelligence than is to be collected from printed newſpapers.

With reſpect to the want of all official information, I am at leaſt on a par with your Lordſhip: unemployed in any active line of public buſineſs, I am in poſſeſſion only of ſuch materials as are acceſſible to every man in the kingdom, who has leiſure and inclination to make uſe of them. But your Lordſhip will permit me to expreſs a doubt, whether, even ſo circumſtanced, we are not the more likely to ſee the general proſpects in a juſt point of view.

On my return to this place, I covered my table with books of maps and gazettes of former wars; with liſts of fleets and armies; with printed accounts of the public debt and intereſts; with abſtracts of annual ſervices and of ways and means; with Exciſe compares and Cuſtom-houſe returns: in ſhort, with all that *farrago* of dead letter and arithmetic which is the beſt ſpecific againſt the wanderings of the imagination.

imagination. In plain words, I have tried earneſtly, with the help of ſuch imperfect inſtruments as are within my reach, to ſee things as they are; for it is certain that all our hopes and fears reſpecting the public intereſts and the public ſafety, are idle, and in ſome degree miſchievous, unleſs we have previouſly uſed our beſt diligence to appreciate the real circumſtances of the nation, as far as they are reſpectively open to us. This is however one of thoſe barren truths which ſeldom generate any effect: it is within the reach of every man's obſervation, but lies dormant and unproductive; as it would poſſibly have continued to do alſo in my mind, if your Lordſhip's letter had not awakened my attention to it.

Seeing now, from this enquiry, or believing that I ſee, much ſolid ground for hope, and none for deſpondency, I truſt I ſhall find ſome ſatisfaction in ſtating the reaſons of my faith. It has been already intimated, that thoſe reaſons are drawn from materials acceſſible to all the world; they may perhaps receive ſome colouring from a friendly intercourſe with men of all opinions and perſuaſions; as well as from a diſpoſition to think better of mankind in general, and eſpecially of our cotemporaries, than has of late years been faſhionable.

In the courſe of this taſk, which I have undertaken, it has been my intention to avow unreſervedly, and without reſtraint, ſuch general ideas as occur in the reſult; and this I ſhall now do, not ſeeking the reputation of ability, for I know myſelf and the folly of ſuch a purſuit too well; but becauſe it is my earneſt wiſh to ſhew and to promote a diſpoſition towards candour and moderation, which I conceive to be the moſt important of all public virtues in the preſent moment.

" That great empires are never overthrown " by fortune, and that the cauſes of public " ruin, though often accelerated by external " injury and violence, always exiſt, in the firſt " inſtance, within the ſociety itſelf, and may " be traced in its hiſtory," is a poſition on which we have occaſionally converſed with little difference of opinion. The train of ideas to which the recollection of that point will lead your Lordſhip, is particularly favourable to my preſent object; for it will not only explain ſome difficulties placed in the way of that juſt eſtimate, which we wiſh to form, of the ſtate of the public diſtreſſes, but will tend to give us a clearer inſight into the main ſprings and ſources of them. It will alſo appear, that, though the general principles of political action and judgment are the ſame among all mankind, there

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are ſome claſſes of character either peculiar to our countrymen, or which at leaſt do not prevail to a ſimilar degree in any other nation under Heaven.

It is impoſſible not to admire that benevolence, which, with a diſpoſition to promote the general intereſts and happineſs of mankind, applies its firſt and beſt exertions to the benefit of that particular ſociety, that has the neareſt claim to them. But the undiſtinguiſhing benignity, which profeſſes to think with equal affection, and to talk with equal philanthropy of all the world, and of every individual, is deſervedly conſidered either as a vicious affectation, or extreme weakneſs, or both.

On the other hand, the oppoſite turn of character, though perhaps the vice of more active and ſtronger minds, is not leſs fatal to true judgment: This is a diſpoſition to aſſume a tone of malignity, with certain pretenſions to ſhrewdneſs; to ſpeak ill of every public man, and of every public meaſure; and with an unbridled zeal of invective to overleap all bounds of moderation and candour.

There is a third principle of ſelf-deceit, which is leſs weak and more genuine than the firſt that I have mentioned, as well as infinitely more amiable, though not leſs miſchievous than the ſecond: Your Lordſhip will perhaps be aware,

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that I mean that perſonal predilection, that attachment to ſocial connections, which is natural, and perfectly virtuous, when kept within juſt bounds; but the gentle dominion of the ſocial qualities over the breaſts of men, which in private life forms one of the fineſt effects in the whole view of nature, is apt, when applied to political action, to degenerate into an unrelenting tyranny. It is rarely found that conſiderable bodies of men, who have acted long together in public, can be ſaid to be either ingenuous or candid. I do not recollect that either epithet has ever been applied in hiſtory to any party; a party-man is ſure to be approved by his own ſet for whatever promotes the common object of the day. Overbearing clamour, contempt of antagoniſts, and a pertinacious adherence to arguments, a thouſand times repeated, and a thouſand times refuted, form the brilliant accompliſhments, the ſolid proofs of merit; and that delicacy of juſt ſentiment, which is the pleaſanteſt characteriſtic of individuals, is ſoon loſt amidſt the applauſes of combined friends.

There is a fourth vice in political diſcuſſion, which, whether founded in ſome conſtitutional puſillanimity, or in an acquired moroſeneſs, or in a deſire to ſhew ingenuity and foreſight ſuperior to that of the reſt of mankind, produces a ſingular

a ſingular effect. The men alluded to here, wreſt every obſervation to prove, that their own country is, and in the natural courſe of things ought to be, ruined:—They undervalue her reſources, and exaggerate thoſe of her rivals; they are ſo well perſuaded that the virtuous ſtruggles of their countrymen are vain and fruitleſs, that they learn by degrees to conſider them as weak, and even wicked; the optics of theſe men are ſo ſtrangely formed, that they ſee every thing in a diſtorted and frightful ſhape; the joyleſs regions of their imaginations are filled with " antres vaſt and " deſarts idle;" they produce nothing but " gorgons, hydras, and chimeras dire;" a decreaſe of population, a decline of commerce, a failure of naval force, a relaxation of national vigour, the loſs of our chief reſources, and the impending hand of an angry Providence. They talk for ever *omine inauſpicato*; they learn alſo to derive a ſatisfaction and little triumph from every event that ſeems to confirm their doctrines; and if, in the various courſe of events, any one of the calamities which they have announced, ſhould take place, they are from that moment like the Paris aſtrologer, who having failed for fourteen years in an annual prediction of the death of Henry IV. pronounced

nounced himſelf infallible, becauſe his fifteenth prophecy was verified.

The reverſe of this ſet of men are our optimiſts in political faith—men who are determined to believe that every poſſible event is creditable to the Government, and beneficial to the State, under which they live. Having heard that the produce of commodities is in proportion to the conſumption, they can believe that population is beſt promoted by wars and emigrations: they can perſuade themſelves that a public debt is a public benefit; that it is an actual acceſſion of ſo much property to the kingdom, and a fund of circulation for the ſupport of commerce and agriculture; that every new tax creates a new ability in the ſubject to bear it, and that every increaſe of national burdens increaſes proportionably the induſtry of the people. They believe in the infallibility of a ſyſtem, without regard to circumſtances; wherever that ſyſtem is concerned, they think perſeverance and ſucceſs are ſynonimous terms; and, in ſhort, can convince themſelves that the poſſible loſs of many flouriſhing provinces is amply compenſated by the conqueſt of a little peſtilential iſland.

Theſe gentlemen, being "bleſt with a ſet phraſe," courtly in their manner, plauſible in

their doctrines, and diſcourſing generally according to the wiſhes and intereſts of the circle in which they live, gain many proſelytes to themſelves, and do much miſchief to the cauſe of truth.

There is another claſs of men who poſſeſs a ſort of ſtate-empiriciſm, and carry about with them a ſpecific for every poſſible diſorder that the body politic can labour under.—They have all the confidence of undertaking projectors, and all the apathy of old practitioners. —They have an excluſive faith in their own panacea, and are ſo intent in adminiſtering it, that they never think of diagnoſtics, nor aſk any queſtions about the condition and circumſtances of the patient.

I put totally out of the queſtion a ſeventh ſet of men, who enliſt with and deſert from all or any of theſe irregular corps of reaſoners, as may beſt ſuit the intereſts or object of the day; who are not deſirous to believe what they enforce, but adopt the ſeveral languages of general benevolence, indiſcriminate cenſure, ſocial honour, foreboding deſpondency, ill-founded confidence, and political quackery, all in the ſame breath; and can, from habit, enforce ſophiſtry and falſehood with more vehemence and ability, than they could diſplay in the inveſtigation and ſupport of truth.

Leaſt of all, would I wiſh to mention that heterogeneous claſs, who can profeſs and apparently feel a joy in any calamity of their country, becauſe it may affect the ſituation of ſome individual whom they diſlike; who are ſullen, therefore, and ſilent amidſt the tidings of a victory, triumphant and noiſy upon the news of a defeat. The inſtances of this kind are not uncommon. They are, however, a ſort of ſtate monſters, which providentially have the curſe of all *luſus naturæ*, and happily for the world do not propagate their ſpecies.

It ſhould ſeem, that all theſe lines of aberration from true judgment are ſufficiently diſtinct and obvious; and that every man might avoid them who wiſhes in political life neither to deceive himſelf nor to miſlead others; yet your Lordſhip will find, through all the buſieſt and moſt enlightened periods of our hiſtory, that nine-tenths of the thinking part of the nation have generally addicted themſelves to one or other of the ſects which I have deſcribed.

Surely then it becomes every man who has made, or admits the truth of, this remark, to conſider how far his own reaſonings are free and unprejudiced; and accordingly the firſt operation of the mind, towards framing a juſt deciſion upon the actual ſituation of public affairs, ſhould be, to diveſt itſelf, if poſſible, of all weakneſſes

weakneſſes derived from paſt habits of intercourſe, and from the popular altercations of the day. Perhaps it would be no little help towards this end, to take any ſubject of preſent controverſy, and to examine how it is treated by its reſpective abettors. We ſhould next aſk ourſelves, whether much, if not the whole, of their adverſe poſitions ought not to be rejected from all farther regard, as the language of idle ſpleen, unbecoming paſſion, or intereſted falſehood, and as a mere reſult of that licentiouſneſs which will at all times more or leſs degrade the generous character of this country, and is, perhaps, the greateſt misfortune that belongs to us as a people.

Let us for a moment ſuppoſe the poſſible caſe of an Engliſh gentleman, arriving in London, after thirty years reſidence in the inland parts of China, totally ignorant of the preſent ſtate of his country, but anxious to inform himſelf: now, if among other matters he ſhould wiſh to attain a competent notion of the Miniſters for the time being, and of their opponents; and if he ſhould happen (which is alſo poſſible) to have two near relations or friends of different ſides in the ſubject of his enquiry, he would be aſſured by the firſt, with much heat and declamation,

" That the affairs of the King and Country
" are looſely, negligently, and treacherouſly
" managed; that the Miniſters are an igno-
" rant, mercenary, and abſurd cabal; raſh in
" reſolving, but ſlow in executing; variable
" in their principles, but uniform in their
" follies; unfeeling to all ſhame, but incurring
" daily diſgraces; without ſkill to recover a
" misfortune, and without preſence of mind to
" make any uſe of an advantage; giddy with
" ſucceſs, and helpleſs in calamity; wiſe after
" danger, and diſtracted in it; that they have
" brought us into great wars, but have neg-
" lected all preparations at home and all alli-
" ances abroad; that the empire, under their
" management, is like an unwieldy gigantic
" body, which, being engaged with an active
" combatant, receives twenty wounds, before
" it can return one.—That irreſolution, bar-
" renneſs of invention, want of enterpriſe, con-
" tinual delay, defenſive councils, and long
" protracted action, are the characteriſtics of
" their war-ſyſtem.—That though the reſources
" of the country are exhauſted by their ſlovenly
" profuſion of her treaſure, they aſſert that
" their œconomy is perfect, and that the pub-
" lic purſe feels no decay.—That though the
" body politic has all the ſigns of death upon
" it, they yet ſay all is well, and continue as

" arrogant and aſſuming, as if they had ſaved
" the very people whom their folly has in a
" manner ruined.—That they are growing rich
" whilſt their country becomes poor; are as
" careleſs of the public honour as of their own;
" and, in ſhort, that ſuch a Miniſtry is a ſurer
" engine to deſtroy the State, than any that its
" enemies can bring againſt it."

On the other hand, it would be ſtated with more gentleneſs of expreſſion, but with an equal diſregard of all candour.

" That there is in this kingdom a party
" compoſed of individuals of all deſcriptions;
" that many of them poſſeſs high family pre-
" tenſions, great perſonal virtues, and very
" extenſive abilities; that, however, they are
" a motley congregation of the diviſions, ſub-
" diviſions, rents and remnants of former par-
" ties, brought together by the various calls of
" good and bad ambition, by the fretfulneſs
" of reaſonable and unreaſonable purſuits, in
" ſome inſtances by the unaccountable turns
" of natural temper, or by the ſuppoſed im-
" portance of having their names on ſuch a
" muſter-roll. That the leading men of this
" party hate each other, as well from old re-
" collection as from recent intercourſe; that
" they are irreconcileable to each other in all
" their principles of government, and differ in

" all

" all their purſuits, paſt, preſent, and to come.
" —That in the long concoction and fermenta-
" tion of ſo ſtrange a maſs, all the public zeal
" and public virtue have ſunk to the bottom, and
" qualities of a light and more malignant ſpirit
" have gained the aſcendant.—That whatever
" might have been the original object of this
" party, it has long had the effects of a com-
" bination formed againſt all good govern-
" ment. That the nation, indeed, has at times
" looked towards it, in the hope of having
" weighty Senators and reſpectable Stateſmen;
" but that ſhe hitherto has found in them all
" the littleneſſes of mere adventurers in poli-
" tics, and of men whoſe ſole drift is to gratify
" perſonal animoſities and private intereſts.—
" That they exhibit a childiſh intemperance of
" over-joy on any accidental appearance of
" acquiring ſtrength and numbers, and a ma-
" lignant rage on every ſymptom of a contrary
" kind; and that in each of theſe extremes,
" they appear equally, without feeling for the
" public ſafety, or the national honour: that
" they graſp violently at power which they
" know not how to hold, and are ready to ſub-
" vert that ſtate which they are not allowed to
" govern.—That ſometimes equivocal in their
" expreſſions, but ever clear in their deſigns,
" they miſrepreſent our ſituation, undervalue

" our

" our advantages, and magnify our difficul-
" ties: that they rejoice in the embarraſſments
" of government, and boaſt of having contri-
" buted to them; that in the frenzy of debate
" they can ſupport rebellion by juſtifying its
" principles, and call for foreign war by de-
" claring that we are unable to reſiſt it: that
" building all their hopes on the bad fortune
" or bad conduct of the ſtate, they endeavour
" to increaſe the diſtreſſes which they them-
" ſelves firſt occaſioned, by expoſing our weak
" parts, by forcing into public diſcuſſion our
" preparations, deſigns, expeditions, and
" ſtrength, and thus render themſelves, in
" effect, the moſt active ſpies and intelli-
" gencers that our enemies can have. And
" finally, that in the continued diſplay of a
" conduct ſo undignified in reſpect to them-
" ſelves, ſo degrading to the honour of their
" country, and ſo miſchievous in all its con-
" ſequences, they have, indeed, ſucceeded in
" forcing their country to the very brink of
" deſtruction, but have loſt all pretenſions to
" the confidence of a brave, generous, and
" animated people."

The ſtranger to whom theſe frothy declamations are addreſſed, if he had any turn to obſervation in his younger days, would reply, " This, my friends! is an old ſtory of forty

" years

" years ago; the ſame things, in the ſame " language, were conſtantly aſſerted and re- " torted between the oppoſite parties of that " time, and they occaſionally made an impreſ- " ſion on that ſpecies of hearers who liſten only " to one ſide: But they were ever conſidered, " by all men of cool reflection and candour, " as ſo much illiberal and unbecoming imper- " tinence, which proved nothing but the in- " tereſted zeal, or ſcurrilous vehemence, of the " petty retainers of each party. It is, indeed, " poſſible that there may at all times exiſt in- " dividuals of ſome note and importance in a " ſtate, who are wretched enough to diſregard " the ſafety and increaſe of any intereſt but " their own, and weak enough to ſacrifice " the moſt ſacred objects of their country " to their own paſſions; but that aſſociations " conſiſting of the firſt men in a great empire " ſhould come under ſo ſilly and ſo ſordid a " predicament, is too groſs to impoſe even on " the common ſenſe of a Samojeide; and " though it has been the vulgar complaint " in all ages and places, it is not the more cre- " dible on that account. But give me your " proofs; give me facts and circumſtances; " tell me what has happened, and how it has " happened!" Here would open a new and ample field for the combat of miſrepreſenta-

tions,

tions, and the ſtranger would, in the reſult, find it neceſſary to look for very different channels of intelligence.

The truth is, and I am glad to let your Lordſhip underſtand, that in this inſtance I am a mere plagiariſt; the charges above ſtated are by no means of my manufacturing; they are ſelected with little trouble, and nearly *verbatim*, from the controverſies of 1695, between the Whig Miniſtry of William III. and the Tory Oppoſition of that time. The ſame expreſſions croſſed over into different lines of ſervice, under the Tory Miniſtry and the Whig Oppoſition of the four laſt years of Queen Anne. They were again in vogue under Sir Robert Walpole, and furniſhed the printing-preſſes with daily employment, and daily tautology, for the ſpace of nineteen years. Similar, or much harſher, things were ſaid of the Miniſter on the one hand, and his opponents on the other, during the adminiſtration immediately preceding the preſent. And the very ſame invectives will be applied, in the ſame manner, fourſcore years hence. If any adminiſtration has eſcaped them, we may ſafely pronounce, that it has either been ſtill-born, or has periſhed in its infancy.

It is an old remark, that the ſeeds of party and of faction thrive moſt in the richeſt ſoils.

They exiſt, indeed, but are unproductive, in deſpotic governments; in a conſtitution like ours, they muſt and will prevail. Men have a natural propenſity to divide in opinion; and wherever the government of a country is ſuch as to put no reſtraint upon the avowal of ſentiment, every tranſaction, and every meaſure of public note and importance, has its reſpective cenſurers and admirers. The individuals of each ſide unite into parties for mutual ſupport; and, whatever may be the predominant motive with each individual, whether intereſt, paſſion, principle, or ſocial affection, the progreſſion is almoſt invariably the ſame. The over-active zeal of friends gradually raiſes the like ſpirit in antagoniſts; reaſon ceaſes to be the counterpoiſe of paſſion; reſentments and antipathies take place; and the uncandid virulence of habitual diſſention forms itſelf into a ſyſtem. Thus it happens, that when the original cauſe or pretence of difference has ceaſed to be material, or even when that difference is totally exhauſted or forgotten, the diſtinction ſurvives, and is even maintained with new warmth and obſtinacy. Nor will there be leſs co-operation and concert in all party meaſures, though it ſhould be evident and notorious that few of the leaders agree in the ſame maxims of conduct, or even though the principles of a great

great proportion of the whole may have become more reconcileable to the ſyſtem of their antagoniſts, than to that of their own friends. The party once formed becomes the receptacle for all the ill humours of a ſtate, the point of union for diſappointed expectations, fruſtrated ambition, deſperate circumſtances, avowed and ſecret reſentments. Faction opens her arms to every acceſſion of malignancy; and the ſyſtem being thus eſtabliſhed, the buſineſs of that ſyſtem goes forward of courſe, and with as little reflection as any other daily occupation. Every diſputable ſubject is the occaſion of mutual invectives, which neither flow from the heart of thoſe who uſe them, nor reach the feelings of thoſe againſt whom they are directed. "It is "unlucky that the adverſary has advanced "what is right and fit; we muſt oppoſe it as "well as we can; we muſt not permit him to "carry any point unmoleſted." Again, "We "muſt confeſs, among ourſelves, that what "we have advanced is miſtaken and miſchie-"vous; but we muſt ſupport it; we muſt ne-"ver confeſs that we are baffled." Such is ever the language, or at leaſt the conduct, of party; and thus it is, that oppoſite parties will ſacrifice, in their turns, the cauſe of truth and of the public.

Nor is this contradiction between ſentiment and conduct, which in perſonal tranſactions would be deemed diſingenuous and uncreditable, by any means a proof that the individuals of the party do not poſſeſs all the large and generous ſentiments which do honour to human nature. Party conformity is a perverſion of mind, inſenſibly acquired and formed into a habit, and in ſome degree ſanctified by hiſtory; every man can whiſper a plauſible apology for it to himſelf and to others, either by alleging ſome peculiar conſideration in his own caſe, to which he can give a flattering epithet, or by intimating, that the circumſtances of the times make it neceſſary to act implicitly with friends, in order to do good, and that the end muſt juſtify the means.

Amidſt the humiliating weakneſſes of our nature which I have deſcribed, it is ſome conſolation to reflect, that to the diviſions and civil conteſts of eminent men we owe that conſtitution which was wont to be our happineſs and pride. The genuine uſe of ſuch diviſions is, to watch over the political rights of the people, and to check the irregularities of the executive power; for it muſt never be forgotten amongſt us, that government is the buſineſs both of thoſe who are to govern, and of

thoſe whom the conſtitution has inſtituted to controul: nor is it too much to ſay, that parties ſtill continue to be ſalutary and beneficial, not only as a check, but as a ſpur to executive government; except only when they maintain oppoſite views, affecting the eſſentials of the conſtitution; or when they act with intemperate animoſity and eagerneſs in times of foreign negociation and foreign wars. When the laſt mentioned caſe arrives (and it is a caſe which well deſerves a full inveſtigation), ſuch diviſions more or leſs impede every exertion of the country, and more or leſs accelerate every public difficulty and diſtreſs, in proportion as the parties are compoſed of men of rank, abilities, and perſonal importance. And though ſuch men, by the advantages they enjoy in their country, are obviouſly moſt intereſted to promote its well-being, we find it one of the problems of hiſtory, that in every age and in every nation, the moſt enlightened and honourable minds have been found capable of counteracting, in times of public danger, the known and evident intereſts both of their fellow-citizens and of themſelves. An emulation for well-earned honours, a rivalſhip for public gratitude, the pre-eminence of intellectual faculties, the preference in wielding the national forces, are all objects which furniſh juſt motives

tives to the exertions of active and generous minds. But in countries where the ſituations of power are open to the competition of all candidates, it generally happens that the contention is not who ſhall ſerve beſt, but whoſe ſervices ſhall be uſed excluſively of another: and, with reſpect to this country, your Lordſhip will recollect, that conſiderable parties have hung like mill-ſtones round her neck in all her ſtruggles with foreign powers, from the Revolution to the preſent hour. To allay the heat which mutual ſtrivings have ſtirred up, is ever the firſt object in the commencement of our wars. "Peace at home, and War abroad," has, on ſuch occaſions, been the text, from Mr. Davenant down to the political Eſſayiſts of our own times: recommendations of unanimity of courſe accompany the royal communications of the inſult received: a coalition of parties is immediately the topic of each moderate and well-meaning orator who moves the addreſs of thanks: the lullaby of faction is forthwith ſung by the Poet Laureate, and the triumphs of united Britons are anticipated by others,

"Whom the ſiſters nine inſpire
"With Pindar's rage, without his fire."

It is generally found, however, in the reſult, that the clamours of faction grow louder amidſt the din of war.

That

That a ſtate may be ſo circumſtanced as to render it neither a wicked nor an unwiſe meaſure in Miniſters

" To buſy giddy minds with foreign quarrel,"

I will not haſtily deny; but it is beyond diſpute, that ſuch a refinement of policy would, in moſt inſtances, be equally profligate and abſurd: and with reſpect to this country it is proved, both by reaſon and by uniform experience, that foreign wars never produce union among parties within the kingdom. It will indeed ſometimes happen, that the favourable or ſiniſter events of wars may reduce one of two exiſting parties to an acquieſcence in the good will and pleaſure of the other; but this is a very different conſideration, and what no more reſembles union, than conqueſt reſembles peace. If, for example, the governing party could enſure a ſeries of brilliant and uninterrupted ſucceſſes, their antagoniſts for power might poſſibly be beaten down in the triumph. A train of diſgraces and calamities may, in like manner, produce the ſeceſſion or annihilation of the governing party; but the events of a commencing war within an extended empire muſt be checquered and fluctuating; thoſe events which diſpirit one party, animate the other; and whenever affairs are unfavourable, or even in ſuſpence,

factions

factions are moſt powerful. War, therefore, does not naturally produce union; in general it produces only the expectation of defeating rivals; and as ſoon as thoſe expectations fail, the animoſities are higher than ever. It is time only, and the ſchool of adverſity, that can bring the parties of this country to hear of thoſe conceſſions, which muſt be made, where new conduct is to be reconciled to old ſyſtems; where ſome pretenſions are to be waved on both ſides; and where many long ſubſiſting difficulties are to be fully reconciled. It is time only, and the ſchool of adverſity, that can bring them to hearken to the voice of reaſon and moderation; and after having marred and weakened the common intereſts, to ſeek that repoſe and reconciliation which it would have been happy for the public if they had eſtabliſhed peaceably from the beginning. In the interval they will continue deaf to accommodation, deaf to the cries of their fellow-citizens, and will drown, in a perpetual clamour, the ſtruggling groans of their country. That time will be ſpent in vain and endleſs debates, which ſhould be employed in action and in execution. Old reproaches will be renewed; new ones will be diſcovered or invented; every meaſure taken will be ſeverely examined; every meaſure propoſed will be thwarted;

thwarted; every meaſure conjectured will be diſcuſſed and canvaſſed; ſuppoſed weakneſſes will be amplified; the public reſources will be depreciated; and the ſenſe and ſpirit of the people will be perplexed and depreſſed by thoſe who have the ability to make the worſe appear the better reaſon. In a word, the national intereſts being ſometimes ſacrificed, and always ſubordinate to the purpoſes of party, there will be more ſolicitude to gain an advantage at home, than to reduce a foreign and dangerous enemy. Such an interval is indeed cruel to that reſpectable part of our countrymen, who love order and deteſt faction; who, attached to no party, and hitherto happy in the independence of their own ſituations, are juſtly anxious for the well-being of that empire in which their neareſt and deareſt intereſts are lodged. There are many thouſands of this deſcription, who ſit at this moment in their homes, deploring the miſeries into which the prevalence of party reſentment has precipitated theſe kingdoms; and longing to ſee the nation returned (according to the venerable and affecting expreſſion of Lord Clarendon) to its primitive temper and integrity; to its old good manners, its old good humour, and its old good nature. It is indeed the nation, and not merely a party of public men, to whom ſuch a return

is become neceſſary. Nothing is more true, than that in popular aſſemblies, acting in times of general danger, the joint councils of a few are often able to obſtruct or fruſtrate the good intentions of all the reſt: but when thoſe councils are compoſed of a third or fourth part of the moſt conſiderable men in the kingdom, whoſe weight, abilities, and activity, enable them to give the tone to a full proportion of their fellow-ſubjects, the evil does not confine itſelf to mutilating all the exertions of the ſtate; it goes much farther; it may be ſaid of ſuch parties as I have deſcribed, *quod plus exemplo quam peccato nocent.* They have a tendency to infect the whole body of the people, and to looſen all the bands of good government. Arguments and examples are furniſhed by them to the capricious, the ſelfiſh, and the luke-warm, for not taking their ſhare in the difficulties and ſtruggles of their country. The modeſt perſeverance, obedient patience, and habitual diſcipline of the ſeveral profeſſions, which afford to the ſtate its moſt efficient principles of energy, all gradually wear off: a regular ſubordination no longer prevails through the different ranks of life: every man of every degree, from the higheſt to the loweſt, becomes a political reaſoner: looſe enquiry into miſ-reported facts, haſty cenſure, and unbridled

licenſe

licenſe of language take place, with a contempt and diſparagement of all ſuperiors, and a preſumption in every man that he is fit for every thing. The good old Iſland then ceaſes to be conſidered with due affection and veneration; and the veil is torn from thoſe ſacred and uſeful prejudices which were wont to fill the hearts of Engliſhmen with a generous warmth and enthuſiaſm.

There is a poſition, I believe in Machiavel, that a country ſhould ſometimes be without order, and over-run with all ſorts of calamities, that men of great genius may diſtinguiſh themſelves by reſtoring it. Now, we certainly ſee a country ſufficiently diſordered and embarraſſed to ſatisfy any ſpeculator in the utmoſt wantonneſs of his imagination: I am perſuaded too, that we poſſeſs many individuals of political talents and genius equal to any that the world ever ſaw:—but by what means they will attempt to change the narrow ſpirit of faction into the diffuſive ſpirit of co-operation; by what political alchemy they will purge off the droſs of all parties, and reduce them all to the ſame metal and ſtandard; ſuch genius as theirs only can conceive, ſuch talents as theirs only can deſcribe. I have endeavoured to ſhew the malignity of the diſeaſe, and confeſs that it is not within the reach of my capacity to point out a method of cure.

But I ſee alſo, or think that I ſee, in the criſis of that malignancy, ſome ſymptoms which forbid deſpondency.

In the firſt place, and notwithſtanding all our animoſities, it does not appear that there is, at this moment, any diviſion within the bulk of the people reſpecting any aſſignable point of political controverſy: whether there has been any ſuch diviſion in the origin and late progreſs of our calamities, would be an over-curious enquiry, equally invidious and uſeleſs, as well as foreign to the temper and tendency of every word that I am now writing. Thoſe calamities are at their height; they ſurround us, and cannot be ſhunned by any retroſpect. The heavy wars in which we are engaged, are no longer conſiderations of choice, of honour, or of expediency: they are wars of ſad neceſſity, in actual exiſtence and progreſſion. No thinking man doubts that they are ſuch wars as will furniſh ample ſcope for the co-operation of the ſteadieſt and beſt councils, and of the braveſt and moſt unremitted exertions, that the collected wiſdom and united valour of the nation can ſupply. I may be told, indeed, and it may be true, that there are controverſies within the bulk of the people, as to the merits and demerits of certain claſſes of public men, or of certain individuals;—

but ſuch controverſies are limited and ſhort-lived, and will change their object with the events of the day. When the bulk of the people have no grievance, either real or ſuppoſed, reſpecting the great outlines and eſſentials of government, it is their diſpoſition, as it is their intereſt, to give a cordial ſupport and grateful affection to every public man who, in the hour of public danger, exerts himſelf with zeal and ability; even if that zeal and that ability ſhould be repeatedly croſſed by untoward circumſtances, inſtead of leading to early and uninterrupted ſucceſſes. The bulk of the people neither regard, nor ſhould they wiſh to regard, the wretched jumble of perſonal animoſity and party craft which prevails among the different candidates for their confidence.

When ſuch are the tone and temper of a country, and when the nature, extent, and fatal tendency of our internal diſcords are within the obſervation of all men, and lie heavily on the hearts of all good men, we may perſuade without flattering ourſelves, that thoſe diſcords will ſoon expire; not perhaps by any union between the leading competitors; ſuch an hope muſt not be entertained, though the moment is come when every man ſhould chearfully devote his talents and his life, in whatſoever line, either

either civil or military, the voice of his King and Country deem him fit to act.—But ſuch an hope is, I fear, chimerical.—The effect is more likely to be produced by a ceaſing of the competition, which would equally be the conſequence of the party in poſſeſſion finding that they can no longer, conſiſtently with their own honour, or the intereſt of the State, conduct the public buſineſs under the obſtructions to which they are expoſed; or of the party in expectation ſuſpending all farther efforts, either from an acquieſcence in the eventual ſucceſſes of their antagoniſts, or from a deference to the anxieties of the people.

In the next place, and whatever may be the probable fate of our diſcords, whether union, extinction, or even perſeverance, it is a comforting ſymptom, that there is ſtill within the nation, and within the parties which we lament, an extraordinary fund of fine talents and generous feelings.

Of the firſt we have ample proof in the extreme of our miſchief, in that whole ſyſtem of parliamentary attack and defence which has ſo long been carried on before our eyes. They are not the muſhroom politicians of every age, who could have raiſed and ſupported the ſtorm which we ſee; they are not ſuch Stateſmen as

may

may be drawn from behind every deſk, who could have held the helm of government through ſo long and ſo ſevere a tempeſt.

Of the ſecond, we have a touching and glorious inſtance in the alacrity with which our leading men of all deſcriptions, diſpoſitions, and parties, have concurred, in calling forth the national force, in giving up the ſweets of domeſtic eaſe, and in ſacrificing to the protection of their country, all the ſecondary conſiderations of ſelf-intereſt, perſonal conſtitution, and paſt habits of life. We ſee that, by the activity and perſeverance of their ſpirit, they have formed an internal force for Great Britain, which in every reſpect of appearance, diſcipline, ſpirit and effective ſtrength, may challenge the completeſt military eſtabliſhment, of equal numbers, that the world can produce. Such men will not reſt ſatisfied with having prevented the invaſion of external enemies; they muſt know, and will feel, that this country never can have a firm exiſtence in time of war, but by the co-operation of all the force and abilities belonging to it, not faintly, but cordially; and as well in councils as in camps.—They will not then permit any men, or any ſet of men, of any party, who may be as blind as Samſon, to act like him in their rage, and to pull down this noble edifice of our anceſtors,

though

either civil or military, the voice of his King and Country deem him fit to act.—But such an hope is, I fear, chimerical.—The effect is more likely to be produced by a ceasing of the competition, which would equally be the consequence of the party in possession finding that they can no longer, consistently with their own honour, or the interest of the State, conduct the public business under the obstructions to which they are exposed; or of the party in expectation suspending all farther efforts, either from an acquiescence in the eventual successes of their antagonists, or from a deference to the anxieties of the people.

In the next place, and whatever may be the probable fate of our discords, whether union, extinction, or even perseverance, it is a comforting symptom, that there is still within the nation, and within the parties which we lament, an extraordinary fund of fine talents and generous feelings.

Of the first we have ample proof in the extreme of our mischief, in that whole system of parliamentary attack and defence which has so long been carried on before our eyes. They are not the mushroom politicians of every age, who could have raised and supported the storm which we see; they are not such Statesmen as may

may be drawn from behind every deſk, who could have held the helm of government through ſo long and ſo ſevere a tempeſt.

Of the ſecond, we have a touching and glorious inſtance in the alacrity with which our leading men of all deſcriptions, diſpoſitions, and parties, have concurred, in calling forth the national force, in giving up the ſweets of domeſtic eaſe, and in ſacrificing to the protection of their country, all the ſecondary conſiderations of ſelf-intereſt, perſonal conſtitution, and paſt habits of life. We ſee that, by the activity and perſeverance of their ſpirit, they have formed an internal force for Great Britain, which in every reſpect of appearance, diſcipline, ſpirit and effective ſtrength, may challenge the completeſt military eſtabliſhment, of equal numbers, that the world can produce. Such men will not reſt ſatisfied with having prevented the invaſion of external enemies; they muſt know, and will feel, that this country never can have a firm exiſtence in time of war, but by the co-operation of all the force and abilities belonging to it, not faintly, but cordially; and as well in councils as in camps.—They will not then permit any men, or any ſet of men, of any party, who may be as blind as Samſon, to act like him in their rage, and to pull down this noble edifice of our anceſtors,

though

though they ſhould overwhelm themſelves in its ruins. It is ſtill leſs in the nature of things for that edifice, with ſuch ſupports around it, to moulder away, and ſink piece-meal into ruins; *quod ſi erro, libenter erro*:—It muſt and will be reſtored to all its extent (or at leaſt to all its ſolidity), and ſtand, the admiration and reſpect of nations, till time ſhall be no more.

Under theſe preſumptions, which, however, muſt be aided by a due confidence in that Providence hitherto found to watch over Great Britain in the hour of danger, we may hope once more to ſee order, uniformity, dignity and effect reſtored to all our councils and proceedings. The conſequences of ſuch a change upon the ſpirit and diſpoſition of every rank of men within the kingdom, and its tendency to give equal glory and happineſs to the beſt of ſovereigns, are too obvious for farther detail.

I ſhall now, therefore, quit a ſubject, on which if I have dwelt too long, either the abundance of matter has deceived me, or I have wanted ſkill and time to abridge it.

It will be the object of my next Letter to ſubmit to your Lordſhip a few remarks on the nature of the war in which we are engaged, in the reſult of which I ſhall naturally be led to

an examination of our reſources.—In treating matters of ſo much multiplicity, and of ſome nicety, *flagrante bello*, ideas crowd towards the pen, and the chief difficulty lies in ſelecting them.

I am, &c.

Et ſciſſâ gaudens vadit Diſcordia pallâ:
Quam cum ſanguineo ſequitur Bellona flagello.

VIRG. Æn. lib. viii.

Greenwich, October 24th, 1779.

IF I have been fortunate enough to be honoured with your Lordſhip's attention to the preceding Letter, you will have obſerved, that, though I endeavour to deſcribe fully and minutely the nature and conſequence of party-ſpirit, I carefully avoid conſidering, whether any, or what particular proportion, of our misfortunes, may have ariſen from that ſpirit. —I wiſh indeed to hang a veil over ſo fruitleſs, and ſo irkſome a controverſy :—

viii.

Quo fonte derivata clades
In patriam populumque fluxit,

may be an amuſing diſquiſition for hiſtorians of the next century;—but, unleſs I could live to the next century, I deſire to leave this theſis untouched.

My preſent wiſh (I repeat it) is to ſee things as they are :—It is not

" To mourn a miſchief that is paſt and gone,"

nor to make any retroſpects, unleſs they can contribute to the two great objects, of union among ourſelves, and offenſive war with our enemies.

The ſame ſentiments prevail ſtill ſtronger againſt recurring to that more remote period of the cloſe of the laſt war againſt the united Houſes of Bourbon, in order to enquire, whether on the one hand Great Britain, victorious in every quarter of the globe; animated by her ſucceſſes, and eager to proſecute them; high in her credit, and flouriſhing in her commerce; regardleſs of her burdens, and poſſeſſing a naval and military force unexampled in the hiſtory of any ſingle empire; ought not to have enforced the war through two or three more campaigns, in order to cruſh beyond recovery the moſt dangerous combination that ever was formed againſt the intereſts of Europe:—or on the contrary, whether the appearances of our greatneſs at that time, were not rather brilliant than ſolid; and whether, conſidering the uncertainties and reverſes to which all wars are liable, the acquiſitions ceded to us, as the price of peace, were not ſuch as the honour and intereſts of the kingdom called upon us to accept.

Cui bono? is the beſt anſwer to ſuch queſtions whenever they are ſtated for diſcuſſion:—They have no beneficial tendency; they are not the purſuits of any uſeful underſtanding. If any man will ſay that, nevertheleſs, he now cordially regrets our not having perſevered in the

the laſt war, I can ſay ſo too, becauſe I feel as he does; but the diſquiſition will ſtill be fruitleſs; nor will it apply fairly to the queſtion, whether under all circumſtances known at the time, thoſe miniſters acted unwiſely who adviſed the peace of Paris.

There are other repinings of a ſimilar complexion:—ſuch as, that by the mode of finiſhing the laſt war, we led a principal ally to conſider us as unfriendly and even faithleſs; that we have ever ſince remained deſtitute of alliances, though the urgent need of them was eaſy to be foreſeen; that the friendſhips of foreign powers are courted in vain by thoſe who offer no reciprocal equivalent, and will not hazard any branch of commerce, any ſubſidiary expence, or the contingency of incurring war; that from the peace of Paris, to the day of M. de Noailles' departure, our ſyſtem of continental politics has been cramped by the narrow inſulated operations of trading prejudices, and exchequer œconomy; that we now ſtand friendleſs in the world, and that the occaſions of being otherwiſe are loſt, perhaps for ever.

Again:—That the malevolent intentions of France and Spain, during three years previous to the commencement of this war, were written in legible characters upon every line of all foreign intelligence, and upon every foreign tranſaction

tranſaction official and extra-official; that it was the extreme of weakneſs, therefore, in our Miniſters to flatter themſelves that the reduction of the colonies (admitting their expectation of that event to have been reaſonable) would defeat all other deſigns meditated againſt us, and re-eſtabliſh the general tranquillity:—That in their unwillingneſs to introduce the calamities and hazards of war into Europe, they ought not to have lulled themſelves and their country into the ſleep of death; but ſhould have diſabled the Family Compact, by a ſudden and general attack on the Bourbon fleets and poſſeſſions.

Again:—That when France had actually commenced the war, by a perfidious, indeed, but great attempt to ſurpriſe our fleets and armies in North America, the interval of a year, which we afterwards allowed to Spain, was ſo much time given to her to place her own trade and poſſeſſions in ſecurity, and to augment and collect her ſtrength, in order to ſtrike us to the heart; and that we ought not to have been deceived by her overtures of mediation, but ſhould have required her either to diſarm, or to declare whilſt ſhe was leſs prepared for war. &c.

In all this diſplay of after-wiſdom, we are obliged to take very diſputable points for granted,

granted, in order to form every propoſition; after which, we arrive at nothing better than an unproductive lamentation upon the preſent ſtate of our affairs.—If, however, any of the above, or if any other great national meaſures, either precautionary or preventive, were clearly wiſe and practicable, and if in any inſtance ſuch meaſures have been culpably neglected (ſuppoſitions which I am not prepared either to admit or to refute), they are undoubtedly proper ſubjects to exerciſe the juſtice of the nation in a parliamentary enquiry.—Such an enquiry would probably commence with the old altercations, whether the accuſers or the accuſed have done moſt public miſchief, and what ſet of men are fitteſt to manage the future concerns of the nation; and this tireſome game of croſs-purpoſes would, after a great waſte of paper and of language, end in a deſtruction of much time and attention, that might be otherwiſe beſtowed on the preſſing concerns of the nation.

Without examining then, what may have been the paſt courſe of human contingencies, and without buſying myſelf as to what may be the future fate of particular perſons, of families, of different connections, or of parties; I look only to the importance, neceſſity, and conduct of the war now exiſting; to the ad-

vantages and diſadvantages of the nation in the preſent hour of trial; to our practicable reſources and probable exigencies:—and in theſe conſiderations I ſhare with your Lordſhip an extreme anxiety, that the pre-eminence of Great Britain, among nations, may be delivered down unimpaired to our children's children, and to their poſterity for ever.

I am, in the private conviction of my own mind, fully ſatisfied, that if France had not thrown away the ſcabbard in the beginning of the laſt year, your Lordſhip would have had the honour of announcing to this country the recovery of her colonies, and of every permanent and ſolid advantage that can be drawn from them. I alſo believe, that if Spain had not declared very early in the preſent ſummer, the colonies would ſtill have been recovered in the courſe of this campaign, and France reduced to a ſituation of diſgrace and diſtreſs below any period of the laſt war. But though theſe opinions connect themſelves with the operations of the preſent moment, and open a field of future ſpeculation neither unpleaſant nor unprofitable, I ſhould not be anxious in the preſent ſtate of the war to ſupport them by arguments, if they were thought worth diſputing.—If any man chuſes to believe that France, at the cloſe of the laſt campaign, did not find, and by her

her conduct admit, her own incompetence to maintain the conteſt in which ſhe had engaged, without other allies than the Rebel Congreſs, he is welcome to his own creed:—He will at leaſt allow, that Spain, whether induced by French intreaties or not, has now thrown her weight into the ſcale of the war; and we will leave it to time to decide by what negociations, or other motives, theſe events have been brought about.

The morality of States certainly takes, and perhaps is intitled to, a much greater latitude than is allowed to the morality of individuals; but it would be too uncandid a treatment even of France and Spain, to ſuppoſe that the conduct which they have purſued was the reſult of ſyſtem and pre-determination. We may even put out of the queſtion their own ſolemn and repeated aſſertions to us; for every aſcertained circumſtance of their management with the Rebel Agents previous to 1778, ſhews beyond a doubt, that they neither foreſaw, nor meant, the conſequences which have enſued.—Very deep reaches of policy exiſt in the page of hiſtory, much oftener than in real life: nations, like the individuals of which they are compoſed, act generally either from paſſion, or from contingent circumſtances; ſeldom from long foreſight and preſcribed ſyſtem.

It was indeed conſiſtent with all the workings of human nature, that the reputation and memory of our former victories over France and Spain, inſtead of quieting for ever the reſtleſs ſpirit of the Family Compact, ſhould make thoſe powers more alert than ever to injure us, and at the ſame time more cautious.—They accordingly had, or conceived that they had, an intereſt in making the rebellion of our Colonies tedious and expenſive to us. Every interference for this purpoſe was forwarded, and in ſome meaſure protected, by the increaſe of their naval eſtabliſhments; nor were they without ſome little degree of that ſuſpicion, of which they pretended ſo much, that it might be the policy of Great Britain, on any ſudden recovery of the Colonies, to turn her force againſt nations which were giving her ſo much provocation.—Whatever might be the reaſonings, the preparations on all ſides were gradually increaſed, and the calamitous campaign of 1777, at length gave ideas to France, which ſhe never before had ventured to entertain.—The circumſtances which followed, are too recent in our memories to be repeated.

I give no harſh names to the conduct of either of our enemies;—the cauſe of our preſent war with them will ſoon be as much out of the queſtion as the original principle of the Ame-

rican revolt:—in the mean time, it would be mere unmanly railing to apply, to what paſſes between nations, any of thoſe attributes which would belong to ſimilar tranſactions in private life. The conduct of Spain was certainly leſs exceptionable than that of her ally, becauſe her profeſſions of peace and amity towards us were leſs fervent and leſs frequent.—It is, however, no railing to add, that the miniſters of both theſe powers exhibited a very undignified piece of mummery, in addreſſing from their reſpective courts to all Europe, ſolemn and ſeparate appeals on the juſtice of their cauſe, and the pretended provocation received from Great Britain.

But theſe matters ought not to excite the paſſionate feelings of any man who poſſeſſes a moderate knowledge of the hiſtory and nature of his ſpecies:—ſuch a man will know that ſimilar events have happened in every period of the world. He will indeed ſee with concern any wanton or wicked infringement of thoſe principles which ſhould be kept ſacred between nations for their mutual utility. He will perhaps aſk himſelf the ordinary queſtions, "What "muſt become of the world if ſuch practices "become general? How can ſocieties ſubſiſt "under ſuch diſorders? If theſe wild appe-"tites for power are to have no reſtraints, will

" not a perpetual war of all againſt all be the " conſequence?" He will wiſh poſſibly that princes wantonly diſturbing the peace of mankind may meet with exemplary loſs and diſgrace. He will be glad to ſee them branded in hiſtory as violators of the rights of nations. But his earneſt and urgent contemplation, if he loves his country, will be, in what manner the ſtorm gathering round him may beſt be reſiſted.

The plain reſult of our ſituation (for we muſt not cover any part of it from our own eyes) is this:—We are engaged in a war againſt the united force of France and Spain, under many new and conſiderable diſadvantages.

1. North America, once the ſtrength of our loins, is now become our weakneſs; and not negatively ſo; ſhe is actually and extenſively employed in the hands of our enemies to weigh us down. I avoid going into detail on this point; it would lead me too far.

2. The bitterneſs of the above-mentioned circumſtance was the leſs wanting to complete the cup of our misfortunes, when it is conſidered, that we begin this war, already ſteeped in taxes to the very lips, and with a national debt of not leſs than 140 millions ſterling, which abſorbs almoſt five millions ſterling of our revenue for mere intereſt.

3. It

3. It has already been ſtated, that we are deſtitute of allies.

4. It muſt alſo be confeſſed, that the united fleets of our enemies exceed in number, and in the aggregate of their apparent ſtrength, any naval force that we are yet able to produce.

We are to examine, on the other hand, the favourable particulars, ſuch as they are, and however indirect or indeciſive.—For having contemplated the ſhape and ſize of our burden, it will be fair to conſider the ſinews and ſtrength which are to ſupport it.

1. The natural circumſtances of our ſituation firſt preſent themſelves: they are familiar to us, becauſe every geographical grammar deſcribes them, but they are not the leſs important; and they are what the combined powers cannot deprive us of, unleſs they can poſſeſs themſelves of our iſland, or (which I truſt is equally probable) ſink it in the ocean. The particular poſition of Great Britain upon the globe (in which too her derivative ſtrength from her ſiſter iſland and kingdom well deſerves obſervation), her extent, climate, ſhores, productions, and, above all, her ports and harbours, give her many advantages, as well in commerce as in war, which no other nation enjoys or can enjoy.

2. The

2. The eſtabliſhed honour and credit of her people in all pecuniary tranſactions with foreigners, the enterpriſing and induſtrious diſpoſition of her manufacturers, and the commercial ſkill and ſpirit of her merchants, enſure to her, through a thouſand channels, both oſtenſible and unſeen, a large and conſtant influx of money, which is the ſupport and life of effective war.

3. The bravery and excellence of her mariners (of which 96,000 are at this day actually in the king's ſervice) may, without any colouring of national prejudice, be called peculiar and unrivalled:—the riſing ſtrength of her military eſtabliſhments is next to be obſerved; and the late exertions towards completing and forming that ſtrength, muſt, at leaſt, be admitted to have had the merit of ſucceſs.—But above all, we may contemplate the magnitude of our fleets, and the general complete condition of the ſhips which compoſe them. From fleets ſo conſtructed, ſo manned, and ſo officered, as theſe are known to be, we have cauſe for good expectation as to the iſſue of this ſtruggle, and might perhaps venture to caſt anchor at this point of our hope.

In ſpeaking of fleets and armies, I enter into no ſpecification of numbers, which are increaſing whilſt my words are penning. The particulars

particulars of our force are generally and ſufficiently known, both to us and to our enemies, for any purpoſes either of confidence on the one hand, or of ſerious reflection on the other.

But in ſtating the effective ſtrength of Great Britain, we ſhould not overlook our privateers, which, whenever the nature of the king's ſervice ceaſes to reſtrain them, are in themſelves a powerful and active aid in war, and the means of bringing much wealth into our ports.

4. And though it is true, that we begin this war under new and conſiderable diſadvantages, it would be eaſy if national ſituations in different periods were capable of any very ſatisfactory compariſon, to ſhew, that our ſituation in former wars has been ſubject to embarraſſments, different indeed from what we now experience, but not leſs preſſing at the time. This, however, would be poor conſolation at beſt; and I might as reaſonably remind your Lordſhip of the wars maintained with ſucceſs by a few Dutch fiſhing towns againſt the whole Spaniſh monarchy in the zenith of all its ſtrength; and this at one time in circumſtances ſo low, that their ſtate was repreſented in their own medal by a ſhip without ſails or rudder, with this inſcription: "*Incertum quo fata ferant.*"

Conſola-

Conſolations of that ſtamp are fit only for minds which are verging towards deſpondency. The reſources and virtues of this country are to be called forth by arguments of a very different ſpirit; by a manly and juſt appreciation of the nature of this unprovoked war, its neceſſity, and its importance.

And it will be found, that the eagerneſs and animoſities which, in ſome wars, ſeem to arraign our ſpecies, and to give an unfavourable picture of mankind, are, in this war, conſiſtent with the beſt qualities of our nature, and furniſh a ſcene for every great and generous exertion.

The only queſtion between us and our enemies is, whether we are to ſubſiſt as a nation, poſſeſſing its own liberties, purſuing its own commerce, and obſerving the rules of juſtice to all the world? or whether we ſhall be deprived of our dependencies, be ſtript of our maritime power, become total and immediate bankrupts to all the world, and hold a crippled trade and commerce hereafter at the good will and compaſſion of the Houſe of Bourbon? The ſtakes, involuntarily indeed depoſited on our part, are our Colonies, our Iſlands, all our commercial eſtabliſhments and diſtant poſſeſſions, our navy, our foreign garriſons, the free entrance

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and uſe of the different ſeas, and all the various parts of that complicated machine of trade, credit and taxation, which forms our poſition among the ſtates of the world.

The declenſion of a ſtate which has been great and flouriſhing in its agriculture, manufactures, and commerce, is much more terrible in all its circumſtances, than the extreme habitual poverty of another nation that has never experienced better days.

If the ſuperſtructure of our greatneſs ſhould give way, this gaudy ſcene of national ſplendor and national happineſs, would ſoon be changed into a dreary picture of general wretchedneſs and ruin.

Nor would that downfall, melancholy as it is to contemplate, fill the meaſure of our woes: we hitherto know little or nothing, within this iſland, of the calamities of war; but we ſhould, from that hour, be open to thoſe calamities as often as any neighbouring nation might think proper to bring them upon us. In ſhort, we have more to loſe than any other nation under Heaven: what we have to gain, excluſive of the recovery of our Colonies, and the reduction of our enemies within due bounds, can be decided only in ſumming up accounts and ſigning the pacification.

Such is the predicament in which we ſtand;—nor is the war which brings it on, a war of choice *to us*: moſt wars deſerving of that name, have proved fatal follies to the nations which have undertaken them. Yet it generally happens that wars are of choice to one of the combatants, and ſometimes to both. The wiſdom and the foreſight, the bodily ſtrength and poſſible exertions of man, are confined by his nature to narrow limits; but under theſe humbling circumſtances he conceives high thoughts; his diſpoſition is reſtleſs, his ambition boundleſs: filling in himſelf a narrow ſpace, he can labour in his imagination to add dominion to dominion; and can exert his ſhort-lived faculties to frame remote and immortal deſigns. If the accidents of birth or ſituation in ſociety give him a leading influence over multitudes, he can uſe that power as a ſcourge to his fellow-creatures, and for the purpoſe of ſpreading devaſtation over the earth. But Providence, in the precarious and complicated difficulties attending all wars, has contrived a ſalutary check to theſe airy elevations; turbulent ambition generally defeats itſelf, and aſpiring monarchies blindly work towards their own deſtruction. It rarely happens in modern wars, that any ſucceſſes, however brilliant, are

weighty

weighty enough to counterbalance the mere expences which they occaſion.

5. The natural ſtrength, the commercial pre-eminence, and the naval and military ſpirit of our country, are conſiderations of great weight, when aided by a conviction of the unprovoked neceſſity and eſſential importance of the war in which we are engaged. Here, then, we come, with much advantage, to that point of our conſolation and hope, which is to be found in the very circumſtances of our finance and taxation, however unpromiſing they may appear to the firſt view.

The nature and neceſſity of great military force in modern ſtates, form too obvious and too trite a ſubject to be inſiſted on. That neceſſity, as well as the expence attending it, both increaſe with the progreſs, advancement and riches of each particular ſociety.

The ſyſtem of modern war, which ſpins out conteſts through ſeveral campaigns; the levying and preparation of armies for the field; the recruiting of thoſe armies, which, in the civilization of preſent times, can only be effected by drawing individuals from manufacture, agriculture, and other lucrative employments; the pay and ſubſiſtence of armies ſo formed; their tranſport from place to place; their clothing, arms, camp equipage, ammunition

and artillery, articles of great coſt (to which, in the inſtance of maritime ſtates, muſt be added, the immenſe and complicated charge of naval force):—all theſe conſiderations united, have made the modern ſcience of war a buſineſs of expence unknown to former times. Perhaps it would not be difficult to ſhew that it is become, in great meaſure, a ſcience of money; but it will be ſufficient for the preſent purpoſe, to admit that there are great and evident advantages on that ſide which is the moſt opulent, and can beſt and longeſt ſupport the charge of a conteſt.

It ſeems to be the plain and ſettled policy of this country, in a war like the preſent, to have a well regulated army properly ſtationed for any purpoſe of immediate defence againſt ſudden invaſion, and ſufficiently large to deter an enemy from landing in force, in order to make a ſettlement or continued war. The old and favourite idea of truſting chiefly to our wooden walls, will again be wiſe, when we are again decidedly in poſſeſſion of our old and favourite ſuperiority at ſea. At preſent, the predilection for wooden walls would be a fatal diſadvantage, if it led us to uſe them as if they were fixed into our coaſt for its defence. The old ſaying of De Witt, relative to one of our Kings, "*Imperator Maris, Terræ Dominus*," is wiſe only

only when properly conſtrued. Fleets employed to cover a coaſt, are not only precarious in their exertions, which depend much on winds, but are miſerably confined as to all the effects of naval war. Thoſe effects are only felt when our fleets can keep the ſea, in order to protect our commerce, and annoy that of our enemies, as well as to defend our diſtant poſſeſſions, and to cover deſcents and continual incurſions. Such objects, however, cannot be purſued, nor can we in wiſdom hazard any thing, whenever the ſtate of our internal defence is ſuch as to require the preſence of our fleets for the protection of our dock-yards, of our ports, and even of our metropolis.

It is for theſe reaſons that the late efforts of this country, to make herſelf internally ſtrong, afford very auſpicious hopes of the enſuing years (for years I fear it muſt laſt) of this war. —Our fleets will hereafter have a full liberty of action and exertion.

In completing this ſyſtem of internal ſtrength, it is, perhaps, to be regretted, that the original idea of our militia muſt gradually wear off. —A recruit for that body of men muſt begin to mean the ſame thing as a recruit for mere mercenary troops; and the militia itſelf will, in effect, become a diſciplined and well exerciſed ſtanding army; it will, however, retain the

the advantage of being ſtill officered by men who hold their ſituations only from a diſintereſted love to their country: nor would it be difficult, perhaps, to ſhew, that a militia degenerated from its original inſtitution *thus far and no farther*, is the beſt ſpecies of military ſtrength that an opulent and free country can have; being excepted from the ordinary jealouſies juſtly annexed to ſtanding armies, and compoſing, at the ſame time, a ſolid ſupport againſt foreign enemies.

The expences which this whole ſyſtem muſt occaſion are great; they are not greater, however, in any reſpect than muſt be incurred by our adverſaries, unleſs they will ſubmit to the certainty of carrying on a loſing war. It rarely happens that wars ceaſe for the want of mutual animoſity in either party, or for the want of men to fight the quarrel; that ſide muſt firſt quit the field whoſe exchequer firſt fails.—I do not mean to follow up this idea, by going into any detail of the finances of France and Spain; I am totally unequal to ſuch an attempt: foreign revenue is an affair of eternal fluctuation and ſome myſtery; and thoſe amongſt us who are the beſt informed on this ſubject feel, I believe, that they poſſeſs very little preciſion with regard to it. The beſt accounts, which I have ſeen, lead me to believe, that ſo late as

the beginning of 1778 the perpetual debt of France amounted to one hundred and twenty millions ſterling, and about thirty millions ſterling charged on life-rents and tontines; and that her annual income, even in times of peace, and under the management of an excellent financier, was not equal to her annual expenditure.—With regard to Spain, it is well known that ſhe is ſubject alſo to a large perpetual debt; that her ordinary revenue is about five millions ſterling, and that her ſyſtem leads her, even in times of peace, to unſtring every ſinew of the public ſtrength, and to keep in a ſtate of beggary that numerous claſs of ſubjects, from which alone any extraordinary aid is to be expected. I do not deſire, however, to dwell upon a ſubject, on which our reaſonings would, perhaps, be imperfect and erroneous, even if our informations were better. The preſſing object is to know that we are able to raiſe ſupplies for many years of war, if our exigencies ſhould require them: a great public charge is neceſſary; the great buſineſs is to contrive that it may be forthcoming, and as little burthenſome as poſſible.

It is true that our debts are now near fifty millions beyond what our ſtouteſt Stateſmen of forty years ago thought it poſſible for us to

bear.—And it was the aſſertion of our beſt political writers, prior to the late war, that our debt (then ſeventy-two millions) had brought us to the brink of inevitable bankruptcy: yet the debt was doubled in that war; and though our taxes were multiplied much beyond any detail that can come within the compaſs of theſe letters, our ſituation both in credit and in commerce was at the cloſe of that war more flouriſhing than ever.

On ne monte jamais ſi haut que quand on ne ſçait pas où on va, ſaid Cromwell to the preſident de Bellievre. This idea may be applicable to our preſent debt and exertions. We are not, indeed, to proceed with a careleſs ſpeed, unſuſpicious of conſequences, and inſenſible of the precipice towards which we are advancing. Our ſituation obliges us to go on; we have only to uſe the beſt caution that we can.—Means muſt be found; the choice only of thoſe means, as far as there is any choice, is material. It would be a ſtupid and wilful blindneſs not to ſee the difficulties to which we are tending. But the queſtion is, are thoſe difficulties neceſſary? If they are neceſſities, we muſt meet them like neceſſities. The exertions already made go far beyond what might have been thought practicable, if

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we had heſitated about the ſtate of our finance, and had not felt that we are contending for the ſources from which that finance is drawn.

In the courſe of a war, it ſometimes happens that the original object becomes a purpoſe of the ſecond or third magnitude. The original great object of this war is the recovery of our Colonies (and we ſhould never loſe ſight of that object); but our firſt purpoſe at preſent is to eſtabliſh our ſuperiority at ſea againſt France and Spain. If by our naval exertions we can effectually protect our commerce, and preſerve our carrying trade; our riches, the life of war, are as ſafe as our ſprings or rivers; and floods of treaſure will flow into the kingdom with every tide.

In a wide extended empire like this, the occaſional loſs of very valuable poſſeſſions and dependencies will be the fate of every conteſt in which we are engaged; but theſe circumſtances, though cruel to our feelings at the time, may be ſet right at the cloſe of a war. Our exertions muſt not be checked by a daily dread of ſuch contingencies. If we are to waſte our ſtrength in guarding againſt rumours, and in protecting by our fleets every acceſſible corner,

we may reſt aſſured that every wind will bring us an account of ſome new loſs. A war carried on by this country, muſt be a war of enterprize, and not of defence; the advantages of the former are peculiar to Great Britain.—In the opening indeed of a war, whilſt the force of the country is forming, and whilſt proper means are taking to ſtrengthen the acceſſible parts of the coaſt, it may be right to keep our principal fleet within reach; becauſe it is always the wiſdom of a ſtate to adapt its ſituation to its circumſtances; but we muſt never forget that this is not our natural mode of making war.

No private man of moderate diſcretion will attempt to enter into any ſpecification of meaſures to be purſued. If he is ill informed, his advice will be preſumptuous; if he happens to be right (which is unlikely except in very obvious inſtances), his ſpeculations may be miſchievous; thoſe only who are ſo ſituated as to receive all informations, and who know the force to be ſpared, together with the poſſible combinations of that force in regard to other collateral objects, can decide what meaſures are proper to be purſued. And it is happy when that deciſion is repoſed in able capacities, without

out which the uſes of wealth, of national vigour, and of the other reſources of war, muſt be of very uncertain avail.

The ſucceſsful conduct of war is a buſineſs of invention as well as of deliberation; it depends much on ſudden, ſecret, frequent, and well concerted enterprizes; varying the point of attack, and often connected with and ſupporting each other.

This ſucceſs is alſo much promoted by inſpiring a confidence in all employed, that merit will be rewarded, and miſconduct ſtrictly and ſeverely puniſhed: the multitude love valour even when it is unſucceſsful, and it is the intereſt of the State to ſecond and ſupport that ſentiment.

It is farther the intereſt of the State to eſtabliſh through its armies and navies, a firm perſuaſion that the profeſſional point of honour is a zeal for the public, ſuperior not merely to perſonal regards (for perſonal courage, and the diſregard of perſonal hardſhips, are qualities which Engliſhmen never want), but ſuperior to all caprice, private paſſion, and ſudden diſguſt.

Laſt of all, our exertions muſt be unremitted and perſevering; we muſt not be ſtartled by

we may reſt aſſured that every wind will bring us an account of ſome new loſs. A war carried on by this country, muſt be a war of enterprize, and not of defence; the advantages of the former are peculiar to Great Britain.—In the opening indeed of a war, whilſt the force of the country is forming, and whilſt proper means are taking to ſtrengthen the acceſſible parts of the coaſt, it may be right to keep our principal fleet within reach; becauſe it is always the wiſdom of a ſtate to adapt its ſituation to its circumſtances; but we muſt never forget that this is not our natural mode of making war.

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Laſt of all, our exertions muſt be unremitted and perſevering; we muſt not be ſtartled by

the untoward events of a day: if we mean to proceed with honour, and to end with ſucceſs, we muſt never in our actions or councils heſitate or ſhrink, as if we thought the buſineſs too weighty for us.

It is certainly to be regretted that we are deſtitute of allies, but we muſt not forget that intereſt is the only efficient principle of alliance. Intereſt indeed may act through very different mediums. It may be the intereſt of neutral powers, not to ſuffer the aggreſſors in war to break unprovoked through all the uſages of good faith eſtabliſhed between nations, and to diſturb the peace of the world, in order to aggrandiſe themſelves. Again, it may be their intereſt not to permit the balance of power in Europe to be put in hazard; and though that balance in our times has had great changes, it is demonſtrably the intereſt of all the leading empires to maintain it in its preſent poſition. Again, it may become the intereſt of a power bound to us by old treaty, to eſtabliſh an opinion of her own good faith; or it may be the intereſt of a power to aſſiſt us merely from a recent or cuſtomary interchange of friendſhip, or from conſiderations of commerce: but all theſe are intereſts of which the particular nation

tion concerned muſt and can be the only judge.

Great Britain ſtands among nations, like an armed man amongſt his fellow-creatures, in the iron age of the world; ſhe has ſome menacing enemies, and many ſpectators. If ſhe calls for help, it will not be given to her till ſhe has ſhewn that ſhe has ſtrength and reſolution, ſuch as will make her an uſeful ally, rather than a dangerous friend. The great principle of alliance, the only ſolid and effective one, is a right reſulting from a firm and dignified national courage to aſk other powers to become ſharers in our ſtrength, and not partners in our weakneſs. This right we ſhall ſoon acquire, if we entertain a juſt ſenſe of our own circumſtances; thoſe circumſtances are critical, but they are the critical circumſtances of a great and mighty nation.

Having laid ſo much ſtreſs on the hope to be drawn from the power of this country to ſupport the expence of the war, I mean, in another Letter, to offer to your Lordſhip ſome remarks reſpecting our debt, credit, and ſupplies.

I cannot, however, relinquiſh this ſubject without obſerving, that the popular jealouſy reſpecting

reſpecting the due diſburſement of treaſure given for carrying on the public ſervices, is equally natural and commendable. The truth is, that war and œconomy are not eaſily reconciled:—the exigencies are extenſive and various; and thoſe who ſupply them have, in all wars, been accuſed of regarding the wealth of the nation as inexhauſtible. Living amidſt profuſion, they have been ſaid to grow careleſs of any charge that could be brought to account; and though it might be harſh and unjuſt to infer that they had learnt to make up accounts with dexterity, the ſuſpicion was at all times the leſs unreaſonable, as it has been found, from uniform experience, that the annual expence of our wars increaſed every year of their continuance, beyond any apparent increaſe of ſervices performed;—excluſive alſo of arrears accumulating by ſeamen's wages, army extraordinaries, tranſport bills, ordnance debentures, &c. The delay too, in ſettling public accounts, has always been very great; and the manner in which ſome of conſiderable magnitude are ſtated, is not obvious to every capacity.

But on the other hand, œconomy in war is often a moſt ſhort-ſighted virtue; and when it

tends to parſimony, or a defalcation from uſeful ſervices, it becomes a wretched management, for which the nation in the event pays twenty-fold.

I am, &c.

Jamque nocens ferrum, ferroque nocentius aurum
Prodierat, prodit bellum quod pugnat utroque,
Sanguineâque manu crepitantia concutit arma.

Ovid. Met. l. 1.

Greenwich, Oct. 29, 1779.

NOTHING being more eaſy than a deſultory progreſs of the imagination over the open fields of domeſtic diſſenſion and foreign war, I have advanced thus far in the propoſed plan of my Letters to your Lordſhip, perhaps in leſs time, and I fear with much leſs reflection, than ought to have been allotted to ſubjects of ſuch importance. The truth is, in adhering ſtrictly to my firſt idea of avowing honeſtly the natural and current reaſonings of a plain mind, upon circumſtances known to every man in the kingdom, I have puſhed forwards without fear or wit, and am now brought to recollection by finding myſelf at a point where the mere reſult of firſt impreſſions muſt not be hazarded; and whence it will be difficult to advance without much better aids than any that I poſſeſs.

The multitude of objects which the conſiderations now before me embrace; the compariſons and combinations to which they lead; and the neceſſity which will ariſe in every page, of forming opinions upon diſputable and unſettled points of finance; make this part of my

undertaking a matter of much anxiety: I muſt beſpeak more than ordinary indulgence for the execution of it; and I feel my claim to that indulgence the more reaſonable, becauſe I do not mean to entrench myſelf behind a parade of accounts with which the parliamentary Journals, and ſome more uſeful books, would furniſh me: ſtill leſs ſhall I enter into any of thoſe diſcuſſions which ſeem calculated rather to perplex the underſtanding, than to ſimplify the ſubject: I ſhall gain my purpoſe, if, without deep reſearches (which I leave to ſtronger minds), I can ſee reaſon to reſt perſuaded, that under all the known circumſtances of the public debts and their conſequences, we ſtill poſſeſs ample war-reſources, without materially affecting the flouriſhing ſtate of our manufactures, commerce, and agriculture, any farther than war muſt affect them, in all countries and at all times.

The ſpirit of trade, which has been ſo fortunate for this country in its operations and effects, has not always been kindly diſpoſed towards the true and liberal principles either of commerce or taxation; and it muſt be confeſſed, that the preſent ſyſtem of our trade and revenue-laws, though in appearance leſs burthenſome, and in fact more productive, than the ſyſtem of any other nation, is, when analyſed,

analyſed, in ſome of its parts, a very motley mixture of political œconomy and popular prejudice. The intricate queſtions and conſiderations neceſſarily ſpringing from ſubjects of ſuch extent, nicety, and variety, have been rendered more intricate by the induſtry of different writers, ſome of whom have adapted all their reaſonings to ſupport the ſtate-financier of the day, whilſt others have been equally anxious to repreſent his meaſures as replete with danger and ruin, either to trade, or agriculture, or population, according to the object in diſpute. Much error and obſcurity has alſo been imported from France, and manufactured too at home, by men who come under the oppoſite deſcription of ſhallow thinkers and abſtruſe thinkers, and who, without any unfair or intereſted view, have been, perhaps, equally ſucceſsful in deceiving themſelves and perplexing others. Theſe inſinuations, however, are in no degree applicable to the immediate writers of our own time, who are making a very rapid progreſs in deſtroying the abſurdities and explaining the fallacies of their predeceſſors: and though eminent men ſtill differ on important points of political œconomy, we are beginning, at laſt, to comprehend all the juſt cauſes of our wealth and proſperity, about the time that ruin and wretchedneſs are ſuppoſed (even by ſome

of our beſt inſtructors) to be ſtaring us in the face.

Theſe alarming phantoms are created chiefly by the ſtate of the public debts (amongſt other leſs general cauſes); and in order to bring before our eyes a juſt idea of thoſe debts, and of their riſe and progreſs, it will be neceſſary to call to mind, in the feweſt words poſſible, the different objects of national expence.

The religious eſtabliſhment ſhould be firſt mentioned, and is likely to have engaged due attention in the earlieſt infancy of ſocieties. In addition to the excluſive poſſeſſions ſecured in this country from the public to the church, the tythes have been conſidered by ſome as a ſpecies of appropriated taxes. It is perhaps juſt matter of regret, that an equivalent ſupport has not been furniſhed in ſome mode more favourable to agriculture and improvements.

The ſupport of the ſovereign dignity is another branch of public expence. Formerly in this country the expenditure of the ſovereign included all the charges of civil and military government:—the revenue of the crown was only aided by the people when the emergency grew great, and they were diſpoſed to give their aid. But from the nature of the conſtitution, and the increaſing progreſs of public expence, this ſyſtem became a matter of conſtant uneaſineſs both to the prince and people,

and a ſeparate private revenue, now called the Civil Liſt, was aſſigned to the crown.

The expence of juſtice next preſents itſelf. No ſtate, or large ſociety of men, ever exiſted without an eſtabliſhment of judicial authority, which has, however, in its firſt inſtitution been always very imperfect. In our own hiſtory, the tribunals of juſtice were for ſome centuries a ſource of revenue, and the judges reſembled tax-gatherers. In the evolution of our conſtitutional liberty, the judicial power was made, in great meaſure, independent of the executive;—and the ſupport of our judges became an object of national regard. But the expence is inconſiderable, and bears no proportion to the advantage reſulting from the wiſdom, dignity, and purity of thoſe who are the objects of it.

There are other objects of public expence, ſuch as public works, public inſtitutions, roads, bridges, ports, &c. but many of theſe, from their general utility, have very early been converted into ſources of revenue.

But the great occaſion of expence is the national defence. In the early ſtate of civilization, when incurſions between neighbouring ſocieties were either to be attempted or reſiſted, the ſervice was ſo ſhort, and the general danger ſo preſſing, that it was eaſy for the parties to

ſupport

ſupport themſelves, and natural for them to ſerve without pay. In the early periods of our own hiſtory, it was uſual for the great men of the kingdom to attend the ſovereign during his wars, in perſon, with their vaſſals, and to ſupport them alſo in the field. This, however, being in itſelf a partial ſpecies of taxation, and often extremely ſevere, was ſoon either exchanged for money, or, where continued in any degree, was, among other feudal hardſhips, a cauſe of much heart-burning. In the progreſs of arts, that of war underwent perhaps the greateſt change, and the revolution made in the ſyſtem of warfare induced another in that of military eſtabliſhments: the art of war from an occaſional occupation became a trade. And it was found a matter not of mere equity but of neceſſity, that thoſe who undertook the military duties of the ſtate ſhould be maintained in their abſence by their fellow-citizens, who ſtaid at home, and retained the peaceable advantages of agriculture and manufactures.

It is unneceſſary to purſue this ſubject of enquiry through all its progreſs and improvements; the reſult is, that in all modern ſocieties, a proportion of the people who do not ſerve in the wars, but purſue productive labour at home, muſt, excluſive of their own maintenance, maintain thoſe who are employed in the

the defence of the country, and alſo all individuals in other profeſſions and ſituations, who produce nothing to the common ſtock. Subject to this obſervation, it has been commonly calculated, that it is certain ruin to a country to employ more than the one hundredth part of its people in military ſervice (which of courſe includes ſhips of war):—this, however, muſt be received as applicable only to the general ſyſtem of a country, and not to times of emergency. Our armies and navy in the preſent year employ in actual ſervice at leaſt one-fiftieth part of all the inhabitants of Great Britain and Ireland—taken upon the large computation of ten millions. I ſhall not enter into the diſputed queſtion upon the proportion in which the national ſtock is diminiſhed by expence of fleets and armies, and how far that proportion is affected by the different circumſtances of the expence being at home or abroad: but it muſt be admitted, that the long abſence of one-fiftieth part of all our inhabitants from productive labour, which is the ſource of commerce and revenue, would much impoveriſh the ſtate, and tend to its ruin:—and I have ſtepped out of my way to bring forward this remark, as one inducement to us to obviate that ruin by accelerating our exertions.

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The ſeveral objects of public expence above mentioned, imply the neceſſity of a public revenue belonging either to the ſovereign or to the ſtate, or to be drawn by contributions or taxes from the people.

It was the practice of antiquity to make proviſion of public treaſure in time of peace, as the inſtrument either of conqueſt or defence; and this was neceſſary, as there was little confidence in the ſtate in general, and eſpecially in times of danger and confuſion. But as it does not happen, in the progreſs of luxury and expence, that there is in modern ſtates a public revenue either in land or ſtock, or any public hoard in itſelf ſufficient to ſupply the expence in war, as well as in peace, the deficiency muſt be made up by the contribution of private revenue for public purpoſes. The enemy threatens, and is in motion: an army muſt be augmented, and all the charges belonging to it are to be provided for; fleets muſt be fitted out; fortifications muſt be repaired, and garriſons ſupplied.—But the coffers of the ſtate are found empty. Here then commences the art of finance, which is to draw from individual ſuperabundance what is abſolutely neceſſary for general relief.

This art of drawing money from the pockets of the people, when once introduced into a country,

country, advances moſt rapidly. There is a promptitude in all ſtateſmen to improve it, and to adopt alſo with the utmoſt liberality of ſentiment, and without local prejudice, the riſing improvements of other countries. On the other hand, there is an univerſal diſpoſition in mankind to ſet themſelves as much as poſſible againſt this ſpecies of dexterity.

The reluctance of individuals to be taxed operates certainly as a check on the alacrity of Miniſters to tax them: but it is this reluctance which firſt ſuggeſts to a Miniſter the idea of running a country into debt; and it alſo induces the people to acquieſce in his loading poſterity with a burden, if the machine can for the preſent go the lighter for it.

Beſides, in the urgent expences of a commencing war, the produce of taxes comes in too ſlow to anſwer the purpoſe. It is an obvious meaſure, then, to borrow on the credit of the ſtate, and when that is nearly exhauſted, to help it forward by aſſignments of accruing taxes, the produce of which is accordingly anticipated. In all commercial free ſtates there are lenders ſufficient, becauſe merchants have at all times a proportion of their capital, and of the average returns of trade, within their reach. Their natural confidence in the ſtate where their property is lodged, leads them to

truſt that ſtate; but if they think that there is any unuſual riſk, the collateral advantages which they exact will be raiſed in proportion. As they may ſoon want to uſe their money in the progreſs of their trade, they of courſe require the obligation from the ſtate to be tranſferrable; and by the transfer which the firſt creditors make, the trial of the confidence repoſed in the ſtate grows more general. The readineſs to lend increaſes the diſpoſition to borrow, and the facility of getting money leſſens the anxiety to ſave. Taxes at firſt pledged for a limited time are now mortgaged for farther loans and longer periods, and at length are converted into perpetual annuities.

This mode of raiſing money is the leaſt unpleaſing to the people, becauſe large ſums are obtained for ſmall annual taxes; and even when thoſe annual taxes are multiplied, the expenditure of the ſums raiſed upon them furniſhes occupations which benefit the maſs of the people, and is a ſource of great and intereſting events, which amuſe and fill their imaginations, even when the events, upon the whole, are unfavourable to the public intereſts. The contingencies of a great war are the capariſons and bells, which by their ſhow and jingle induce a poor animal to jog on cheerfully under a great load.

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On the ceaſing of a war, it may happen that the produce of the taxes is high enough to make ſome progreſs towards the reduction of the debt incurred; but even in times of peace ſome untoward event will ariſe, or ſome favourite expence is to be incurred; and in either caſe it is more pleaſant, both to the miniſters and the people, to leave the debt undiminiſhed than to call for a new contribution.

Thus the progreſs is ſhort and plain. The borrowing commenced on the faith and ſecurity of the ſovereign or ſtate; when that pledge was ſtretched as far as it would go, the old reſource both in this and other countries was to lodge pawns; accordingly Henry III. gave to the Archbiſhop of York *poteſtatem impignorandi jocalia Regis ubicunque in Angliâ pro pecuniâ perquirendâ*; and there are many ſimilar and much later inſtances. When this expedient was exhauſted, recourſe was had to the people, and it was not unuſual for a King of England to addreſs his ſubjects in the following ſtrain: "*Pauper ſum omni deſtitutus theſauro, neceſſe* "*habeo ut me juvetis, nec aliquid exigo niſi per gra-* "*tiam.*" In the progreſs of hiſtory, the defence of the kingdom became the joint concern of the Parliament with their Sovereign, and large revenues were raiſed for the public expenditure. The practice of anticipating was

next introduced, and the income of particular taxes was aſſigned to diſcharge the debt within a ſtipulated term. But as it grew convenient to ſurcharge theſe anticipations, and to poſtpone all payment of the principal debt, the aſſignments were prolonged, and at length made perpetual.

But the failure of ſome taxes thus mortgaged, the ſurplus of others, and the complicated management of them all, made it an object of convenience to throw ſeveral claſſes of the public debts into one, which completed the ſyſtem of funding.

I truſt that your Lordſhip will think this account of the whole buſineſs more natural, and therefore more probable, than the refinements which aſcribed the introduction of this ſyſtem, ſoon after the Revolution, firſt, to political foreſight and deſign, in order to ſecure the attachment of individuals to government, from the dependence of their property on its ſupport and ſecurity; ſecondly, to a diſpoſition in miniſters to multiply places, and gain patronage; thirdly (which is a mere abſurdity), to the views of increaſing the capital property of the kingdom.

This ſyſtem of large and continued anticipations was carried to a conſiderable extent in Spain, by Philip II. in the ſixteenth century;

and towards the end of the ſeventeenth century was ſtated by Mr. Davenant to this country, as the principal cauſe which had contributed to ſink the Spaniſh monarchy. But he foretold indeed at the ſame time, that trade muſt languiſh here till the annual burdens could be reduced below four millions.

Funding began in France about a century later than in Spain, and Mr. Colbert is ſaid to have remonſtrated ſtrongly againſt it.

From the firſt commencement of this practice in England, it was a ſubject of perpetual lamentation with well-meaning writers; and anticipations of our ruin attended every anticipation of the revenue till 1717, when the increaſed produce of taxes, the falling of the market-rate of intereſt, and the expiration of annuities, having combined to create a large annual ſurplus, Sir Robert Walpole inſtituted the ſinking fund. Nor ſhould it paſs unnoticed, that this wiſe and ſalutary inſtitution was a ſubject of ridicule and ſarcaſm to a conſiderable party, then acting in oppoſition to the Miniſter.

It is beyond a doubt, that if the ſinking fund had always been ſacredly appropriated according to its firſt inſtitution, the aggregate effects of ſuch a ſyſtem would have been of that ſtupendous importance which Dr. Price has demonſtrated. But it ſhould not eſcape remark, that

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if this plan had been adopted, all the exiſting taxes muſt have been continued; and all new exigencies of war, as well as the deficiencies of the peace eſtabliſhment (the latter alone amounting to about a million ſterling, for many years, above the ordinary unappropriated revenue), muſt have been defrayed and made good, either by ſupplies raiſed within the year, or by funds to be ſecured by new and perpetual taxes. It is obvious to ſee in this caſe, what immenſe burdens, additional to what were actually laid, the country muſt have borne from 1717 to this time.

Dr. Price has, however, ſhewn in a very ſtriking point of view, the progreſſive conſequences of accumulating intereſt; and though the preſent is rather an inauſpicious moment to diſcuſs ſchemes for paying the national debt, there can be no doubt that much good might reſult to the kingdom, if, even now, a certain proportion of the annual produce of the ſinking fund were veſted in parliamentary directors, having perpetual ſucceſſion, and ſubject to proper cautions and ſecurities for the purpoſe of diſcharging certain portions of the public debt, at ſuch time, and in ſuch manner, as they might find moſt convenient; this fund to accumulate by the appropriation of the intereſt of the debts diſcharged. If ſuch a truſt were well

well adminiſtered, it would comprehend all the advantages of an actual ſaving and compound intereſt, and would either check the depreciation of public ſecurity, or turn it to the public profit.

It was ſoon diſcovered that a ſinking fund, however well calculated to pay old debts, was, at leaſt, equally well ſuited to facilitate the contracting new ones; being always at hand, as a ſubſidiary mortgage to new taxes of doubtful produce:—nor would this miſchief have been great, but it was alſo diſcovered, that the produce of the ſinking fund itſelf was an object of much convenience in times either of imaginary or real emergency, by preventing the neceſſity of ſome taxes, and evading, conſequently, the feelings and obſervation of the people.

Great incroachments were accordingly made upon the ſinking fund, in time of peace, and a total alienation of it in time of war. And it has not, I believe, in the courſe of ſixty-two years, been applied towards paying more than twenty-three millions of the public debts. To relieve the preſent exigency, is the object of ſtateſmen, who feel themſelves in duty bound to conſult the eaſe of their cotemporaries, in preference to the eventual convenience of a remote poſterity, which they will never

never ſee, or to the tacit approbation of a few ſpeculative men.

Our public debt, which began in the nine years war immediately following the Revolution, was about fourteen millions ſterling at the death of King William. At the death of Queen Anne it amounted to fifty millions. In 1722, it was fifty-five millions; 1726, it was fifty-two millions; 1739, after ſeventeen years peace, it was forty-ſeven millions; from which period I beg leave to refer your Lordſhip to the following note: I do not recollect whence it is drawn, but it is at leaſt ſufficiently accurate to anſwer the general purpoſes before us.

1740	£. 46,382,650	Debt.
	31,784,256	increaſe during the war.
1749	78,166,906	Debt.
	3,089,641	decreaſe during the peace.
1755	75,077,265	Debt.
	71,505,580	increaſe during the war.
1763	146,582,845	Debt.
	10,639,784	decreaſe during the peace.
1775	135,943,061	Debt.

The reſult of all this is, that by the burdens inherited from our anceſtors, we are obliged, including

including the expence of collecting, to pay in time of profound peace near twelve millions ſterling annually; and if the mortgaged part of that revenue were free, we ſhould poſſeſs ſupplies actually raiſed within the year, nearly adequate to the ſupport of a very vigorous war, though not indeed ſo extenſive as that of 1761, when the public expence amounted to nineteen millions ſterling. It is an obſervation rather of curioſity than of uſe; but your Lordſhip will find, I believe, that all the ſums levied upon the ſubjects of this kingdom in ninety years (being from the Revolution to the preſent time), for public ſervices, have amounted to about ſeven hundred millions ſterling, of which about two hundred millions have actually been paid for the intereſt of public debts.

In conſidering our actual ſituation, the effects of ſuch a debt as I have deſcribed certainly deſerve attention.

1. It is ſome inconvenience that we are made tributary to foreign nations, by the obligation to pay to them a large ſum annually, for the intereſt of their property lodged in our funds. Opinions differ much as to the amount of this intereſt, but it cannot be eſtimated at leſs than one million ſterling.—And ſo large a drain would turn the exchange

too perceptibly againſt us, if the favourable balance of our trade (by whatever mode effected) did not operate to reſtore the level.

Having mentioned this circumſtance of exchange, I ſhall digreſs for a moment to obſerve, that the courſe of exchange is at this day (29th October) more in our favour with Cadiz, Liſbon, Genoa, and Leghorn reſpectively, than it was in a medium eſtimate which was printed for the year 1770. With Amſterdam and Hamburgh it is much leſs againſt us now than it was then; with Paris and Venice it is now nearly at par, but in 1770 was much againſt us.

To men who conſider the courſe of exchange as a criterion of national commerce and riches, this account muſt appear highly favourable to us; and the preſumption, as far as it goes, certainly is ſo. It muſt be confeſſed, however, that no deciſive concluſions are to be drawn from the courſe of exchange; which is made irregular by transfers of ſtocks, receipts of dividends, and mercantile combinations for the purpoſe of drawing and re-drawing through different parts of Europe, as well as from various other more minute circumſtances. The exchange, if not counteracted by other tranſactions and ſpeculations of merchants, ſhould evidently be in our favour whenever our ex-

port trade flouriſhes; becauſe the balance muſt be remitted to us: but it may alſo be in our favour, even when certain branches of our commerce, both outwards and homewards, are ſuffering much, and nearly in a ſtate of ſtagnation, becauſe there may be large balances in courſe of remittance to Engliſh Merchants; as in the preſent inſtance of Cadiz and Madrid, where the price of exchange is at 36½, and the par at 43. Here it is only a ſymptom that a tide is ſetting in, which may ſoon ebb with equal or greater velocity to ſome other part of the world. And in all other inſtances, the courſe of exchange between any two ſpecified places is liable to be raiſed or lowered by the dealings and interchange of both with many other countries.

The price of bullion (which, however, bears alſo a favourable appearance at preſent) is ſtill leſs a certain thermometer of commerce than the courſe of exchange; for it is equally a ſubject of mercantile ſpeculations and fineſſe, and is alſo liable to be affected by the ſtate of any particular manufactures uſing the precious metals; by the arrival in Europe of a Spaniſh or Portugueſe flota; by wars in Ruſſia and in the interior part of Germany, both diſtant from the center of diſtribution; by the ſtate of remittances of bullion to or from the Eaſt Indies;

and by the various other contingencies of trade which affect the value of that commodity in the market.

But though these points of observation do not prove much as to commerce, nor decisively as to the quantity of money in a country, they afford at least a fair presumption, that the national wealth is not diminished.

2. Another principal inconvenience of the public debts is to be seen in all the transactions of public borrowing. There is of course a great competition of lenders, because there is a general expectation of a certain gain. If the sum to be borrowed is very large, a proportion of the money to furnish it will be drawn either from channels of productive labour, which are accordingly impeded, or from the holders of public stock, which is consequently depreciated. The general rule of interest to be paid for money is indifferent to the subscribers of a public loan; because whatever it is, they are to enhance upon the public—and the advantages, or *douceurs* (for money-lenders in their exertions against France make good use of her language), are at all times intrinsically worth more than what is computed and stated to parliament; and though, from the ordinary modes of subscription, those advantages (in whatever form given)

given) are much divided by transfers within forty-eight hours after the bargain is declared, the expence of the nation is the ſame, whether the firſt ſubſcribers or the ſubſequent ſtock-holders receive the benefit. This tendency of public borrowings to raiſe the intereſt of money through the country, has extenſive and bad effects in reſpect to trade, agriculture, and the value of land; and it tends alſo to depreciate the public funds, much beyond the operation of any doubts or uneaſineſs as to their ſtate or ſafety.

It is, in our days, clearly underſtood, that the intereſt given for money is not regulated by the proportion of gold or ſilver actually exiſting within the country; but by the demand for borrowing, and the ſtate of commerce and induſtry which regulate the competition for lending.

And though, at preſent, we in truth borrow at a rate fully equal to 5 *per cent.* (conſidering the advantages above deſcribed) and perhaps at an higher rate of intereſt than in any period of the two laſt wars; yet this is ſo little the effect of a ſcarcity of money, or of a want of confidence in the ability of the nation, that the contrary is the fact, and was proved by the continued riſe of ſtock above the price ſtated at the laſt loan; as well as by the great premium,

mium, at which it is known to have been current before any transfers were actually made to under-purchasers; and also by so great a proportion of the whole loan as near five millions being paid in the first two months, at a discount at the rate of 3 *per cent. per ann.* Mr. Hume has shewn, beyond dispute, that interest is a true barometer of the state; and the lowness of interest is an infallible sign of a flourishing people: but he did not mean to apply that remark indiscriminately to all the occasional situations of a state. In periods of particular emergency, where there is an extreme pressure for money, the interest may be high, and the people still flourishing. And though it is true that low interest and plenty of money are, in fact, generally concomitant; it is equally true, that the sudden influx of money may, for a time, lower interest without introducing a plenty: and it is also true, that a great demand for money will raise the interest, without implying any scarcity. It is demonstrable that, in time of peace, a kingdom would suffer little if half its money were annihilated, or locked up in the coffers of the state: prices of labour, and its produce, would be lowered; other countries would be undersold: the level would be restored, and the prices would gradually rise again. In time of peace, too, there may

may be leſs coin and more paper in circulation; but the quantity of circulating caſh in time of war is of the utmoſt importance; and therefore I have been the more ſolicitous to offer to your Lordſhip theſe remarks on the preſent rate of intereſt.

The inconveniencies above mentioned are very poorly compenſated by the bare conſideration that the funds are an eaſy and profitable ſecurity to mercantile people in general, and particularly to the merchants who reſide in the metropolis, and who having a mortgage for ſuch part of their property as they can ſpare, bearing intereſt and transferrable in an hour, by ſtepping fifty yards from their counting-houſe, can afford to ſell their commodities cheaper. In other reſpects, the eaſy transference of ſtock is no comprehenſible benefit to the nation; and it is remarked by a very eminent writer on this ſubject, that the political miſchief to this kingdom would be very inconſiderable, if 'Change-alley and all its inhabitants were for ever buried in the ocean.

3. I have ſeen it deſcribed as one bad conſequence of the public debts, that the creditors of the public are maintained by the contributions of the poor, and the labour of the induſtrious. This, however, is only a melancholy

choly way of ſtating, that when poor men owe money, it is inconvenient to them to pay it.

There is more ſolidity in the objection to the funds, as giving too much influence to the crown: the increaſe of taxes being ever attended with an augmentation in the profits, or with an increaſe in the number of revenue-officers.

4. But the great inconvenience of the funding ſyſtem, reſults from the complication and weight of the taxes which it has occaſioned.

Our friend Mr. Adam Smith, whom political ſcience may reckon a great benefactor, has diſcuſſed this ſubject ſo fully, that it is hardly poſſible to ſay any thing new with regard to it; but it is, nevertheleſs, material to conſider how the eſtabliſhed principles of taxation apply to the ſituation in which we find ourſelves.

The equality of taxation conſiſts in the obliging every individual to contribute in proportion to the revenue which he enjoys within the ſtate;—the taxes laid for this purpoſe ſhould be certain, and as convenient as they can be made with reſpect to the time, manner, and quantum of the contribution. They ſhould keep as little out of the pockets of the people as poſſible; they ſhould not bear hard upon any branch of induſtry; and they ſhould ſteer clear of all oppreſſion.

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The revenue on which they are to operate reſults from rent, profit, or wages. With reſpect to the firſt, it is for the benefit of agriculture that the taxes on land ſhould be according to ſome fixed regulation or ſettled eſtimate (as in England), and not variable according to the progreſs or declenſion of the value of each landed eſtate; for ſuch variations amount to a bounty on bad huſbandry, and a penal law againſt improvement. The amount of capital ſtock (though in ſome degree aſſeſſed in England) is difficult to be regularly taxed; becauſe a ſtate, and eſpecially a mercantile ſtate, ſhould avoid any ſevere inquiſition into the circumſtances of individuals.

The wages of labour ſhould in no caſe be made an object of direct taxation.

Taxes on conſumable commodities include a large extent of objects; and though they operate, in general, according to the voluntary humour of the individual, reach all the three ſources of revenue, the rent of land, the profits of ſtock, and the wages of labour.

In ſelecting conſumable commodities for taxes, luxuries ſhould invariably be preferred to the neceſſaries of life, and to the raw materials of manufacture. It is admirably contrived by Nature, that every thing uſeful to the life of man ariſes from the ground, but few things in that degree of uſefulneſs of which they are

capable; and the ſame idea applying ſtrongly to many articles of luxury, there is, between the firſt exiſtence of conſumable commodities, and the time of their conſumption, an extenſive field to engage the ingenuity and vigilance of financiers. Yet taxes on conſumable commodities will never be productive of a very conſiderable income to the ſtate, unleſs they extend to luxuries of general uſe; the aggregate conſumption of the inferior ranks of people, being much greater both in quantity and in value, than that of the opulent, who form, in every ſtate, a very ſmall proportion of the whole number:—at the ſame time it ſhould be obſerved, that to the happineſs and affluence of the lower claſſes, comparative with the ſame claſſes in other nations, we are to look for the real health and ſtrength of the kingdom.

It is difficult, however, to draw a ſtrict line between luxuries and neceſſities, many articles of clothing, furniture, and proviſion, being rendered neceſſary to the individual by the uſages of his country and the opinion of his equals. A due diſtinction can only be made by the diſcernment and good temper of the ſtate, which ſhould ever remember, that taxes directly ſtriking at the actual neceſſaries of life, operate like the barrenneſs of the earth, or the inclemency of the heavens.

Some proportion ſhould be obſerved in throwing the burdens between the owners of land and of capital ſtock, the great ſources of revenue; otherwiſe the one will ceaſe to improve agriculture, or the other will be diſpoſed to remove his capital from trade. The various objects of taxation, which do not come ſtrictly under the deſcription either of land-taxes or duties on conſumable commodities, will furniſh a wiſe Legiſlature with ſufficient means to attain this end.

There are caſes in taxation where we may cut off the roots in attempting to extend the branches. It ſhould not eſcape remark, that every enhancement of a particular duty, operates to leſſen the produce of the antecedent duty, and that the new produce will ſometimes be leſs than the produce of the old tax;—according to Dean Swift's maxim, that in the Cuſtom-houſe arithmetic, two and two do not always make four. In the well-known inſtances of augmenting the duties on gum ſenegal, and reducing thoſe on teas, the conſequences were, that the increaſed rate diminiſhed, and the lowered rates increaſed the produce of the reſpective taxes.

The freedom of exportation ſhould be kept ſacred, and be untouched by taxes, except in very few articles, when it may be found expedient to make a tax operate in the nature of a

prohibition, or to favour ſome particular manufacture.

It is to a certain degree true, that taxes impel labour; and if it were poſſible for this country to pay all her debts, a reaſonable doubt might ariſe, whether it would be expedient for her to reduce her taxes, farther than a few exceptionable ones which affect the neceſſaries of life, and the materials of manufacture.

Whilſt taxes amount only to a deduction from the conveniencies of the individual for the public ſervice, they may be extended, without ſcruple, as far as the public exigency requires: but there is a certain point where they begin to be exorbitant and deſtroy induſtry, by producing deſpair in the induſtrious. To toil inceſſantly in want, is too hard a condition for human nature to bear; yet an induſtrious country may long continue rich under ſevere taxes, as a ſtrong and active body may enjoy health under unwholeſome diet and hard labour.

It would anſwer little purpoſe to enter here into a deduction of our contributions and taxes, from their origin, and to ſtate to your Lordſhip the danegeldts, eſcuages, carucages, tallages, purveyances, ranſoms of Jews, diſmes, quinziemes, and benevolences.—The progreſs towards any liberal notions of taxation was ſlow;

ſo

ſo late as the 31ſt Henry VI. taxes were laid on every ſtranger abiding ſix weeks in England; in the reign of Edward VI. there was a poll-tax on ſheep; under the uſurpation of Cromwell, a weekly meal was a favourite contribution; and even under William III. there was a regular act of parliament to levy a tax on all marriages. Principles of commerce ſeem not to have engaged the parliamentary attention before the æra of the Rebellion, and articles of export trade were to a late period a principal branch of the Cuſtoms. Our trade regulations, including the various detail of prohibitions drawbacks and bounties, are ſince become extremely voluminous, and by the daily acceſſions of a century, have certainly contracted many defects, and much intricacy; nor is there a doubt but that they might be ſimplified and reviſed with much advantage both to commerce and revenue.

For the preſent, however, it ſeems ſufficient to obſerve, that our ſyſtem of taxation, though obliged to comprehend ſo large a variety of objects, and drawing ſuch immenſe ſums from the people, is in general guided by juſt principles of political œconomy, and has been found thus far apparently compatible with the induſtry, affluence, and proſperity of the State. Our principal taxes on neceſſaries are on ſalt, leather, ſoap, and candles, which produce on the

the annual average near 200,000l. each; they are all to a certain degree detrimental to the induſtrious poor, and raiſe the wages of labour; but they have a gradual operation which much ſoftens their tendency, and they are not hitherto found to cramp the maintenance and ſupport of the lower claſs, ſo as to diminiſh the uſeful population of the country.

We ſhould not derive much advantage from an enquiry into the taxation of other States, becauſe regulations which are wiſe in one country, may be quite inapplicable to another; yet ſome comparative ſatisfaction may reſult to an Engliſhman, from recollecting the duties in Holland on the conſumption of bread, fiſh, and fruit, &c.; the exciſes upon butchers meat, and the chief neceſſaries of life, in many of the Italian States; the Spaniſh *alcavala* of ſix per cent. upon every ſale of any property moveable or immoveable; the French capitation, their corvees, Farmers General, depreciations of coin, taxations of the public debt, and above all the perſonal taille, which conſtrues every ſhew of improvement into a proof of wealth, and taxes it accordingly.

In the reſult, France raiſes leſs than fifteen millions ſterling, and with much diſtreſs and difficulty, upon three times the number of inhabitants from which England raiſes above ten millions; and yet this iſland, thank God, does not,

not, under all her burthens, yet exhibit any one ſymptom of internal decay: the univerſal luxury of her inhabitants, though a theſis for moral cenſure, is a deciſive proof of her opulence.—Her Exciſe and Cuſtoms * have riſen in the preſent year, even beyond their uſual level, and by ſhewing the extent of home-conſumption, imply an increaſing produce, and quick circulation; every known criterion, and every external appearance, concur in proving the quantity of money within the country to be unuſually great.

The next conſideration is, how to derive from ſuch appearances the ſolid aſſiſtance which our emergencies require; and this taſk, after a few curſory remarks, I ſhall chearfully leave to thoſe who have financial ability, and will

	£.	s.	d.
* The groſs produce of the Exciſe for the year 1778, ending 5th July, amounted to	5,754,076	0	1
Ditto for 1779,	5,869,081	18	7
The groſs receipt of the Cuſtoms for the whole year 1777, amounted to	3,293,200	0	0
Ditto for 1778,	3,538,040	0	0
The net payments of Cuſtoms into the Exchequer for Lady-Day, Midſummer, and Michaelmas 1778, amounted to	1,656,513	8	4¾
Ditto for 1779,	1,818,768	11	11¼

employ

employ it on the reſources and ſpirit of the nation.

It is a paradox without ingenuity, an extravagance without fancy, to ſtate that burthens create powers, and that this country is become proportionably affluent by the increaſe of her incumbrances; but it is a plain truth, that though the incumbrances are great, her trade and commerce are ſtill flouriſhing. It has, in former times, been made an argument for adding to the public burdens, that their bulk has not yet overwhelmed us: at preſent we want no argument beyond the iron one of neceſſity. We have no choice:—great and vigorous exertions both of finance and force are become eſſential to the maintenance of our rank among nations, our credit, and our commerce.

Some reſpectable individuals have propoſed, on the preſent emergency, to ſuſpend the practice of borrowing, and to call upon every ſubject in the kingdom, for a direct aid equal to the public wants; that aid to be proportioned either to real capital, or to income.—It is impoſſible not to treat with the utmoſt deference and regard, any propoſal originating in that ſpirit of public virtue, which ought to guide the whole country through the ſtorm in which ſhe is ſtruggling. Yet it may be doubted whether ſuch an idea would be in any degree practicable, and if it were, whether it would be expedient.

Suppoſing

Suppoſing the general income of the kingdom to be 100 millions, or the total capital to be 1000 millions (which however are points at beſt very conjectural), it is indiſputably clear, that $7\frac{1}{2}$ *per cent.* collected on the one, or $\frac{3}{4}$ *per cent.* collected on the other, muſt produce 7 millions and a half, which if raiſed in ſterling money within the year, might well be applied towards the ſupport of the war.

The different adopters of theſe ways and means, do not quite agree whether they would draw for this ſupply on the capital of the kingdom, or on the revenue; but they concur, and with an ability which indeed warms the imaginations, and expands the hearts of their readers, in ſtating what however amounts to no more than this, that there is a certain quantum of property within the iſland, a certain proportion of which amounts to a certain ſum, which will be a very convenient aſſiſtance, if Parliament can contrive to get it.

So far, however, as the practicability is in queſtion, the corner-ſtone of the whole expectation is to be laid in the airy regions of ſentiment, and in that unanimous concurrence, generoſity, and public zeal, of eight millions of people, which is to lead them with one heart, and one hand, to ſtate and to give

accurately and ſcrupulouſly their reſpective proportions.

There is, indeed, a precedent of ſuch exertions in Holland, where 2 *per cent.* was ſuppoſed to be faithfully paid by voluntary contribution; but the exigency was of the moſt urgent kind, as it operated upon a people collected within a ſmall territory, and engaged in a general inſurrection. At Hamburgh alſo, it is a frequent practice to obtain a conſcientious payment of $\frac{1}{4}$ *per cent.* on the whole property of the inhabitants, and it is delivered into a public coffer, without declaration of the amount of each contribution; but this is a very inconſiderable impoſt, levied too within a ſingle city, and not more remarkable than a Briſtol ſubſcription to any object of popular regard.

It is not likely that any great difficulty would ariſe here from the ſum being too large for our proportion of circulating caſh. If it were poſſible to infuſe into every breaſt a *quantum ſufficit* of public enthuſiaſm, there can be little doubt that ſeven millions and a half extraordinary might be drawn together in this way, as practicably as by a loan on new taxes.—We know that there is within the kingdom above twenty millions ſterling of gold currency; for above ſixteen millions of guineas actually appeared

peared upon the ſalutary operation of reforming the gold coin; an operation which cannot be mentioned, without a wiſh to ſee it extended to our ſilver coinage, both for the benefit of trade, and for the prevention of a capital crime which is become very frequent!

The truth is, that a contribution, which in order to be effective muſt be ſo general as to extend even to the daily ſcrapings of halfpence from the hands of peaſants, cannot be the voluntary meaſure of an extenſive empire.—We know that opulent and zealous ſubjects can exclude the rays of the ſun from their houſes, in order to ſhut out a window-tax; we ſee wearied coach-horſes ſtrained twenty miles extraordinary, to ſave two-pence per mile on poſt-horſes; and yet we are to expect ſeven millions ſterling, as a voluntary benevolence! Diſintereſted enthuſiaſm is a rare and ſhort-lived plant, and not of a rampant growth: It is of the ſenſitive kind too, and ſhrinks when touched by the hand of a tax-gatherer. If the propoſed contribution were ſecret, it would fall hard on the beſt and warmeſt-hearted ſubjects of the ſtate, but would bring more blanks than a guinea lottery from individuals of another deſcription. If it were open, it would be oppreſſive and odious; nor would the ſpirit or

tranſactions of a mercantile country bear an univerſal publication of every man's circumſtances;—and farther, as the declarations of perſonal property would in general be much contracted within their real value, the difference would fall on land-owners and men having oſtenſible poſſeſſions.

Happily, however, this idea is not practicable, for it certainly would not be expedient. Few people could make the requiſite exertion, without encroaching more or leſs on their capital: and this general effect would operate as a fatal blow to our manufactures and agriculture, which not only raiſe and diſtribute a competent portion of maintenance to every part of the nation, but furniſh the fund to all the ſupplies of the year.—The ſuperior ranks in the State would reduce their domeſtic eſtabliſhments, the lower claſſes would curtail their expences, the ſeveral venders of ſuperfluities would ſuffer, the farmers markets would be leſſened, the general decay of trade would occaſion a decreaſe of the public revenue, and the deficiency muſt either fall on the ſinking fund, or be made up by freſh taxes. And though a proportion of the money voluntarily contributed, and thus diverted from taxed objects of expence, would in a courſe of time

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return to circulation, and be again productive to the State, the preſent object would not be attained.

In 1720, Mr. A. Hutchinſon ſtated in the Houſe of Commons, and afterwards publiſhed in his Treatiſes, a ſcheme for the payment of the public debts. He propoſed that every individual ſhould charge himſelf with his proportionable ſhare of thoſe debts, and contribute that ſhare for the entire diſcharge of all our funds and public mortgages. The idea was magnificent, and filled the mind; but every man who reaſoned upon it agreed, that ſuch a ſcheme (ſuppoſing it practicable) would fall partially and heavily on viſible poſſeſſions of lands and houſes, and that every other ſpecies of property capable of concealment would be concealed.

It might poſſibly become expedient to collect from individuals as much as they would give. An extremity too might arrive, in which, under a choice of neceſſary evils, it might become the beſt alternative to raiſe ſupplies upon the ordinary unappropriated revenue, or upon the produce of the ſinking fund, which together would afford an intereſt equal to about one hundred and thirty millions ſterling.

But

But I truſt again and again, that the times are very far from wanting ſuch aſſiſtance and ſuch aids.

There is every reaſon to hope, that under the four conſiderations of new taxes, increaſe of particular ſubſiſting taxes, improvements in the preſent modes of collecting, and appropriations of public claims, poſſeſſions, and contingencies, there are ample, eaſy, and ſafe reſources for many years:

1. Under the head of luxuries there remain many objects to aſſiſt revenue, and new ones daily ariſe to exerciſe the talents of a financier. It is an old-faſhioned witticiſm, that of all mines of public revenue vanity is the moſt inexhauſtible, and the eaſieſt to be worked.

"To catch the manners living as they riſe,"

is an uſeful art in taxation; it muſt be exerciſed, however, with gentleneſs; nor muſt it bear hard upon objects, which exiſt rather in the caprice than in the convenience of the conſumer, and which, from their intrinſic value, cannot bear any conſiderable impoſt. In 1767, 1,500,000 *l.* was borrowed on a duty upon ladies chip hats; the duty was made larger in proportion to the value, that it might be productive; the conſequence was, that chip hats were diſcontinued, and the tax produced nothing.

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The articles of luxury, which are not of mere vanity, but of general utility, are extremely numerous in a rich and populous country like this. And though it muſt be confeſſed that this field of taxation, which is highly productive in its nature, has been reaped with great induſtry, there are ſeveral good gleanings ſtill to be collected from it. A tax on all ſaddle-horſes might, perhaps, be laid and levied much in the ſame manner as the late tax upon ſervants: ſuch a tax would certainly be productive; and if it ſhould operate in any degree as a diſcouragement to that ſpecies of expence, it would not be unfavourable to agriculture; the retrenching of individuals in this article would operate in favour of others more beneficial to the revenue; and the importation of foreign oats, which is at preſent conſiderable, would be reduced. A moderate tax, however, would not occaſion any check or revulſion in the preſent ſyſtem of expence; and if ſuch a tax were extended to the coach and chaiſe horſes of private perſons, it would give ſome little collateral ſupport to the preſent tax on poſt-horſes. The laſt-mentioned tax being at $33\frac{1}{3}$ *per cent.* is thought by ſome too high, and to have given a ſudden check to that mode of expence. This may be ſo in ſome degree; but we muſt alſo take into

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the account the diſpoſition which men feel to evade the operation of every new tax; and alſo the preſent circumſtance of the camps, which prevent much of the general intercourſe at other times going forwards through the kingdom; and it is more ſeverely felt by the innkeepers, becauſe they are, at the ſame time, expoſed to great loſſes and hardſhips from the frequent marchings and quarterings of troops for the public ſervice.—There can be little doubt but that the poſting buſineſs will gradually recover its tone. In the mean time this tax, though it may in ſome degree lower the produce of the wheel duty, and indirectly other minuter taxes, is very productive; and it will be much improved whenever the door is cloſed againſt ſome frauds, to which the preſent mode of collection is open, and which have alſo crept in through the exemptions given by the act of parliament.

Printed pamphlets and hand bills are not unfair nor unpromiſing objects for a ſmall ſtamp-tax. Nor would learning ſuffer, or its productions be diſcouraged, if books were moderately taxed. Bills of entrance, clearances, cockets, and other formal papers uſed in commercial tranſactions, are certainly numerous enough to make a ſmall ſtamp-duty very productive; theſe, however, are objects which require

require caution and previous enquiry. A new ſtamp-duty on certificates to be given to all perſons qualifying themſelves for lucrative offices and employments, might be laid with much leſs ſcruple.

Public places of amuſement are with ſome a favourite object for a ſlight impoſt. But this meaſure would, perhaps, be grating to the feelings of the people, beyond other more productive taxes, and, if it operated as a diſcouragement to places of public amuſement, would collaterally affect other ſources of revenue.

The *viceſima hæreditatum* of the Romans has long been adopted by the Dutch, in regard to all collateral ſucceſſions of property; and ſome of the Dutch regulations might be borrowed with advantage, if any inſtitution of the ſame kind were attempted here. Many ſucceſſive Engliſh Miniſters have had it in contemplation, but have always found it liable to difficulty, and open to much evaſion, from the nature of Britiſh property both real and perſonal, and from the various eſtabliſhed modes of truſts and transfers. Such a tax, if eſtabliſhed, would in many caſes be paid with perfect chearfulneſs to a conſiderable amount, and in others would contribute towards drawing ſomething to the revenue from long mino-

rities, where there is much property hoarding and increaſing under the protection of the public, without paying any proportion towards the public expence.

2. The augmentation of ſubſiſting taxes is a moſt uſeful expedient, wherever the commodity to be taxed will bear the additional impoſt; becauſe there is a probable foreknowledge of the produce, and little expence in the collection. It has hitherto been found in moſt inſtances, that our general conſumption has gained ground under the preſſure of increaſed taxes; but there is a point beyond which particular duties cannot advance, without the hazard of a fall, from which they may never riſe again. Indigo was a principal product of Jamaica, and flouriſhed much under the old duties; but when the legiſlature impoſed three ſhillings and ſixpence *per* pound on it, the planters dropped the cultivation entirely; and though the Parliament repealed the tax, the people were either unable or unwilling to recover the manufacture, which in 1747 revived in the Carolinas, and was ſupported by a Britiſh bounty.

There is no doubt that ſtamp-duties might be increaſed with advantage in many caſes, according to the value of the ſums or property

to be ſecured or transferred. A ſmall duty of regiſtration might alſo be required on the transfer of ſome particular ſpecies of property; ſuch a duty, however, would fall frequently upon the ſeller, under ſuch circumſtances as to operate in aggravation of diſtreſs. A conſiderable ſtamp-duty on the probates of wills, on letters of adminiſtration, and on the copies of all wills, was granted by an act of the laſt ſeſſion; but the proving of wills was not at the ſame time ſufficiently enforced.

The entire abolition of franks would undoubtedly be attended with an additional revenue, which might moderately be eſtimated at 80,000 *l.* a year; many aukward and expenſive arrangements muſt however be ſubſtituted in reſpect to correſpondence on parliamentary and official buſineſſes. Public expediency may in due time require ſuch a meaſure; it would, however, be matter of ſome regret to ſee Parliament deprived of an old, and not unreaſonable diſtinction.

Some reſpectable writers have propoſed as a good meaſure to equalize the land-tax. I may poſſibly be miſled by a partiality towards our own part of England; but I conceive ſuch an idea to be replete with objections. It is always dangerous to change the eſtabliſhed

courſe of a very productive tax: It would in this inſtance be unjuſt, becauſe the proprietors of low rated eſtates have, in many inſtances, purchaſed them upon the faith of a ſettled and permanent tax:—It would be inexpedient, becauſe it would operate as a puniſhment on late improvements, and would ruin many landlords now in a courſe of beneficial cultivation. It has hitherto been deemed the beſt feature of our land-tax, that it is not ſubject to variations. It may be true that the rent of lands alone amounts to twenty millions ſterling; and that the land-tax, taken at one-fifth not only of all the land rents, but of all houſe rents, and of the intereſt of all capital ſtock, produces a ſum equal to one-tenth only of twenty millions: but a dry deduction of arithmetic is no juſt argument for a forcible and violent operation of revenue. The more plauſible arrangement of levelling the whole preſent duty to two ſhillings, in order to collect it upon a new ſurvey and equal valuation, is expoſed to all the ſame objections. It might, however, be leſs unfair, if a fifth ſhilling were ever to be granted, to take that addition upon a new valuation.

It is the opinion of ſome credible and well informed men, that the bounties paid on corn

operate little with the farmer, either directly or indirectly, as an encouragement to that branch of agriculture; that they accrue to the benefit chiefly of artful factors, are ſometimes fraudulently managed and received upon corn, which is actually brought back to the kingdom ſometimes even without quitting our coaſts; and that, admitting thoſe bounties to have hitherto had the ſalutary effect aſcribed to them (which however is diſputable), they are at preſent a ſource of much unavailing expence to the kingdom. I underſtand the ſubject too imperfectly to ſay more than that, in fact, the expence ſometimes exceeds 300,000 *l.* a year, and that the annual ſaving of one-half of that ſum, would be equal to the intereſt of a loan of five millions.

There are other exiſting bounties which may deſerve an enquiry; and it is a common ſuſpicion too, that many frauds have crept into the whole buſineſs of drawbacks, as well by the re-exportation of foreign goods, which are afterwards relanded for home conſumption, as by favourable certificates on manufactured materials, and by other modes, to the diſadvantage of fair trade, and to the great detriment of the revenue.

3. Nor

3. Nor is there any doubt that the income of the public might be greatly increaſed (and commerce at the ſame time be benefited) by improvements in the preſent modes of collecting.

In articles which muſt remain ſubject to a Cuſtom-houſe duty, much improvement may be made by a liquidation of the duties, and a reviſal of the book of rates.—New taxes having been added and ſuperadded to the old from time to time, it is become a matter of ſcience to know, and an occupation of great dexterity to compute them. For example, a pound of nutmegs is charged with nine different duties 1*s.* 8*d.* $\frac{3}{50}$ $\frac{14}{20}$ $\frac{8}{100}$, &c. &c. &c. This method, or rather want of method, is embarraſſing to commerce; for it takes up time, which is valuable to the merchant, and muſt be paid for; it creates an additional expence in management, and it makes the attendants about the Cuſtom-houſe the agents of the importers; which circumſtance is either burdenſome to the merchant, or has a manifeſt bad tendency to the revenue. The duty, likewiſe, by theſe ſmall fractional additions, has, at laſt, in many inſtances, been raiſed too high, and the article is then either ſmuggled or debaſed. By a liquidation of duties, the expence of collection might

might be much diminiſhed; and the payment being made eaſier, and conſequently leſs chargeable to the merchant, his temptations to clandeſtine trade would be leſſened, and the revenue would gain.

How far it might be expedient to convert the liquidated duties into duties *ad valorem*, may be a matter of ſome doubt, and would well deſerve a previous enquiry and conſideration. The prevalent ſyſtem of fixed duties has the important merit of long acquieſcence and experience in its favour. Nor would it be eaſy to obviate the frauds uſed in fixing the value, though improvement might certainly be made in that reſpect, if a conſiderable part of the Cuſtoms were ſo charged. At preſent, the duties *ad valorem* are moſtly very high, and intended not to raiſe money, but to prevent the importation.

The advantage of laying different taxes on a commodity, through the ſeveral ſtages of its progreſs towards the conſumer, in preference to collecting the whole upon one of the ſtages, conſiſts in dividing the temptation to fraud through the different individuals: but this idea has been thought by ſome to be carried too far. It is ſuppoſed, for example, that a conſiderable advantage would reſult both to the revenue and

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to conſumers, if the different taxes upon beer were all laid on the malt, it being much eaſier to defraud the revenue in a brewery than in a malt-houſe; and ſuch a duty would reach private breweries, which at preſent have a partial advantage. The objection, that this plan would lay too great a load upon the maltſter, is in ſome degree weakened, by obſerving that the whole is at preſent paid, with all farther additions, by the brewer. In other inſtances, it is thought that the revenue ſuffers by the duty being paid in the firſt ſtage. Sugar, for example, is charged with a duty on importation; the Weſt India merchant pays that duty; the ſugar-refiner repays him with intereſt and commiſſion; the grocer repays the refiner in like manner, and is repaid by the conſumer.

A charge of intereſt and commiſſion upon the ſum advanced for the duty, certainly ariſes upon a taxed commodity every time that it is ſold before its conſumption; and this conſideration, added to the time and expence of tranſacting buſineſs at the Cuſtom-houſe, has led ſome to ſuppoſe, that, in all articles which do not paſs directly from the importer to the conſumer, the ſum added to the price, on account of the duty, may be computed at one-third above the duty. This is one reaſon why exciſes

are

are more productive than Cuſtoms, and preferable in a mere queſtion of revenue.

It certainly appears too, from experience, that the Exciſe laws confound the operations of the ſmugglers much more than thoſe of the Cuſtoms, and that the nearer the latter, without vexation to the people, can be made to approximate to the former, the more productive they will be. There are many articles of great and valuable conſumption, where the goods might be warehouſed and paſs by permit. It is evident too, that the Exciſe laws might be applied to the duty on wine, without any danger to popular liberties, and with great benefit to the general health. Tea is ſo portable and ſo valuable an article, that it is the favourite object of ſmugglers, by which the revenue is defrauded to a great amount; and large ſums, for this clandeſtine trade, are ſent annually out of the kingdom into the continent. It has been eſtimated, that above eight millions of pounds of adulterated, unwholeſome, and ſmuggled tea, are annually conſumed within Great Britain. It is this article too which bears the expence of many ſmuggling veſſels, and ſupports them in bringing other objects of clandeſtine trade. If it were practicable to ſubject tea to a general exciſe, the

duty might, perhaps, be lowered, ſo as to leave this commodity at two-thirds of the preſent price to the conſumers, and yet to raiſe a much larger duty to the State. In Holland, a tax is levied on each perſon for a licenſe to drink tea. This, on individuals, would amount to a capitation; upon families, it would be a mere houſe-tax; and in either caſe, would loſe the advantage of a tax on conſumable commodities, which ſhould operate according to the voluntary conſumption.

The expence of levying the Cuſtoms, in the ſalary of officers, and other incidents, amounts to ten *per cent.* that of the Exciſe to about five and a half *per cent.*

Duties at firſt are frequently impoſed as experiments, and there is great excuſe for the makers of the ſeveral revenue laws, however confuſed and ill contrived they may appear. But after ſo many years experience gained, it is ſurpriſing that no perſon has had the public ſpirit to form a plan for making the collection of the revenue more ſimple, and of courſe more productive. Many individuals have knowledge enough in the management, myſteries, and intricacies of trade, to reduce ſuch a reform to practice; and the reſpectable merchants of England, would zealouſly aſſiſt.—It is an unfortunate,

fortunate, but generally received opinion, that great ſchemes of reformation muſt have quiet times to give them birth and effect. The reverſe of this is perhaps the truth; for when affairs go ſmoothly on, idleneſs and ſelf-indulgence are generally an over-match for public ſpirit; and men are not eaſily prevailed upon to quit the beaten road. But times of difficulty naturally and forcibly call forth activity and exertions.

4. In the appropriation of public claims, poſſeſſions, and contingencies, there are various great reſources accruing to the public.

Some individuals have built high expectations on the crown lands; others have taken poſſeſſion of all the public tolls and turnpikes; and others again have looked into the poor houſes for a large ſupply of revenue. Without reprobating, or even diſputing the notions of reſpectable men, whoſe ſpirit and abilities are exemplary, and uſeful to the public, I am content to call your Lordſhip's attention to matters more obvious.

In 1781, nineteen millions ſterling will fall from an intereſt of 4 *per cent.* to 3 *per cent.* In 1782, 4 millions and $\frac{1}{4}$ will fall from $3\frac{1}{2}$ to 3 *per cent.*; and the ſaving in theſe inſtances alone will furniſh a fund for the intereſt of ſeven

millions. There are ſeveral acceſſions alſo annually accruing to the public from the expiration of life annuities.

But the Eaſt-India Company alone preſent great and ample reſources. In their approaching application for a renewal of their charter, there can be no doubt that the foſtering attention and tenderneſs which was ſhewn to them on a late occaſion, will be continued to an eſtabliſhment, from which this empire has derived, and continues to derive ſo large a branch of its commerce and revenue. On the other hand, it is as little to be doubted that the Company will be ſenſible of the conſtitutional right (and perhaps the equity) of the claim to their territorial acquiſitions; and that, in the arrangement of theſe great conſiderations, they will, in return for continuing their fortunate monopoly, be able not only to furniſh a conſiderable aſſiſtance to this country in money, but an ample income from their acquiſitions, to be employed as a farther and permanent reſource.

Here I ſhall cloſe this ſubject, and if in the candid conſideration of our difficulties and reſources I have been fortunate enough to impart any ſhare of that confidence which has grown upon me through the whole progreſs of

this

this enquiry, or to invite better reaſonings to a ſimilar effect, I ſhall feel ſatisfied with the ſacrifice of a leiſure in other reſpects of little conſequence.

Sic nos in luce timemus
Interdum, nihilo quæ sunt metuenda magis, quam
Quæ pueri in tenebris pavitant, finguntque futura.
Hunc igitur terrorem animi, tenebrasque necesse est,
Non radii solis, nec lucida tela diei
Discutiant, sed Naturæ species, ratioque.

LUCRET. 6.

Greenwich, Nov. 4, 1779.

UPON closing the preceding Letters, I have had leisure to advert to the printed accounts of some occurrences which have lately engaged the public attention; and I should think that I had very imperfectly executed my first proposition, of stating to your Lordship "the sincere sentiments of a plain mind upon "things as they are," if I were to keep back the first and genuine ideas which occur to me respecting the recent applications of the Irish Parliament for a free trade. I proceed, however, in this new task, more destitute of competent information, if possible, than your Lordship has thus far found me; but my pen will at least be guided by a similar anxiety to promote candid recollection, and fair enquiry.

And here too we must divest ourselves of all prejudices contracted from the popular altercations of the day; we must endeavour to enter upon the subject before us with as much benevolence, and as little partiality, as may be compatible with the just interests of the society to which we belong.—The wish, indeed, of all good and prudent men, both in Great Britain and

and in Ireland, muſt be, to ſhun with abhorrence all the contagious delirium incident to national queſtions, and to promote only that conſtitutional warmth, which may act kindly, and with an invigorating influence, in both kingdoms.

It is not the ſtrict policy of a former century, or the accidental diſtreſs of the preſent hour; it is not the ſuppoſed procraſtination of a reaſonable hope, or the harſh tone of a precipitate demand; it is not an imaginary neglect on the one hand, or an urgent eagerneſs on the other, which ſhould call forth between two countries connected together by the ties of ſovereignty, language, law, blood, intereſts, and ſituation, any unbecoming expreſſion, or any ungenerous ſentiment.—A kind and manly confidence in the equity and wiſdom of Great Britain ſhould regulate the expectations of Ireland; a due perſuaſion that Ireland is incapable of unworthy motives, or unreaſonable wiſhes, ſhould preſide over the deliberations of Great Britain.—Haſty inferences, and deciſive aſſertions, are fit only for diſputants who do not ſeek fair diſcuſſion, and cannot or will not underſtand each other: —The reſpective intereſts of Great Britain and Ireland ſhould be conſidered in a very different tone and temper; without paſſion, but with earneſtneſs; without precipitation, but with all

practicable

practicable diſpatch. The diſtreſs of Ireland (by whatever circumſtances occaſioned) exiſts and operates; Great Britain cannot heſitate to give relief; the principal wing of her buildings is in danger; it is for the ſafety and ſtrength of the great center-edifice, that every part ſhould be diligently examined, and ſufficiently repaired.

It is an indiſputable and undiſputed fact, that there has prevailed through the times in which we live, a voluntary and warm-hearted anxiety in this country, to expreſs her ſenſe of the affectionate conduct of Ireland. It would be ſuperfluous to refer your Lordſhip to the various acts of parliament, made in this diſpoſition, during the laſt five years; they were numerous, but have not had the beneficial effects which were meant:——

Nam neque chorda ſonum reddit, quem vult manus
et mens,
Poſcentique gravem perſæpe remittit acutum.

The growing diſtreſſes of Ireland have overpowered the endeavours of Great Britain to avert them; and we are now told that "nothing "ſhort of a free trade" can give relief!

It was wiſdom in the Iriſh Parliament, to chuſe an undefined expreſſion upon a ſubject ſo complicated and extenſive in all its connections

and conſequences. The whole conſideration is now opened to both kingdoms, and it is the intereſt of both to come to an early, kind, and efficient concluſion.

It is poſſible that there may be many individuals in both kingdoms, who know as little of this ſubject as I do; and I freely own that the doubts and difficulties which the firſt view of it ſuggeſts to my mind, are ſuch as preclude all farther reaſonings without fuller information. The queſtions to be aſked are indeed numerous, nice, and intricate. Theoretical deductions will not aſſiſt us; trading eſtabliſhments, regulations of commerce, and the whole ſyſtem of revenue, are involved in the propoſition. A principal ſpring or wheel of a complicated clock-work may be deranged; but to turn the key round upon the inſtant with violence, would tend only to demoliſh all the component parts; if we value the machine, we ſhould previouſly examine it.—When I ſtate my reaſonings to your Lordſhip, I ſhall be better underſtood.

I do not wiſh to carry back your attention to the days of Prince Fitz-Murchard or Earl Strongbow. It would give me little concern if the hiſtories left by Giraldus Cambrenſis, Hoveden, and even Mathew Paris, had been buried with the hiſtorians;—nor do I feel

anxious to bring to light the ancient ſtatutes and ordinances of Henry the Third, Edward the Firſt, and other early reigns, ſuppoſed to be made for the purpoſe of binding Ireland. The antiquated diſcuſſions upon the fact of conqueſt; at what particular point the rights of the conqueror are reſtricted by the laws of nature and reaſon; whether the principle of ſubjugation can extend to any exorbitancy of power; and whether implied acquieſcence conſtitutes a poſitive acceptance; are queſtions little calculated at any period of our hiſtory to promote any good purpoſe to either kingdom.

It is a political truth more material to be known, that happineſs and ſtrength ſhould be extended through the conſtituent parts of an empire, as far as wiſe and beneficent laws can operate to that effect. It would next be eaſy to ſhew, that public happineſs and ſtrength are diffuſed in proportion to the plenty and convenience with which not only the natural wants of a people are ſupplied, but ſuch adventitious ones as are ſuperinduced by univerſal habit and induſtry: when this end is not attained to a certain degree, an empire may indeed exiſt, and may increaſe in numbers, but it will grow, like an unwieldy body, liable to dangerous and acute humours.

Whatever may have been the ſyſtem of government adopted or accepted by Ireland, the recent and moſt intereſting fact is, that ſhe now complains of ſome diſtreſſes which ſhe conceives to reſult from that ſyſtem. Thoſe diſtreſſes are poſſibly no more than may have reſulted from temporary cauſes;—from the late rebellion within the colonies, or from the calamities incident to war; but we know perfectly, that the complaint is founded in real ſufferings. The firſt inference which would ariſe from this fact in any mind reaſoning kindly towards a part of the empire, and diſcreetly in reſpect to the whole, is, that the Iriſh, as fellow-ſubjects, are entitled to every relief compatible with the general intereſts. Still, however, we decide without preciſion, and muſt draw the circumſtances of the two countries to a nearer compariſon, if we mean to form any uſeful concluſion.

The moſt obvious remark which preſents itſelf is, that Ireland, poſſeſſing, on a ſmaller ſcale, nearly all the natural advantages of Great Britain, and having, beſides, in point of commerce, ſome others peculiar to her ſituation towards the prevailing winds, has yet in all ages been comparatively poor and diſtreſſed.

The reaſons why this phænomenon has ſo long exiſted, and why Ireland has not hitherto availed

availed herſelf of the bleſſings which God and nature ſeem to hold forth with a liberal hand, are variouſly aſſigned; and as they have generally received ſome colour from popular and occaſional appearances, there is cauſe to ſuſpect that they do not reach the origin of the evil.

I have ſeen it ſomewhere remarked, that the madneſs of Ajax, who took a flock of ſheep for his enemies, would be the wiſdom of Ireland; and that a principal cauſe of the poverty of the latter was the ſyſtem of her landlords, who, in defiance of the practice and prudence of all other nations, had preferred paſturage to tillage, and, by reſtraining the induſtry of the tenants, had reduced numberleſs families to the alternative of either leaving the kingdom or ſtrolling about in beggary. Sir William Temple attributed the poverty and diſtreſs of Ireland to her plenty and ſuperabundance. In another part of his works he takes notice, that the Dutch had turned over to the Danes the patriarchal trade of cow-keeping, for ſupplying them with lean cattle, and to the Polanders that of plowmen, for growing corn for their uſe, in order to reſerve their own lands and their own people for better and more uſeful employments. Such, in fact, may be the ſituation of the nations alluded to, but perhaps it is leſs the work of policy than of local circumſtances.

cumſtances. At the ſame time, if we even ſhould admit that a country which addicts itſelf chiefly to grazing, or even to grazing and agriculture, will generally be poor, we do not deſcribe the caſe of Ireland: it has not been the ſyſtem of the Iriſh merely to ſupport herdſmen and ſhepherds by grazing, nor to raiſe cattle to be ſent in flocks to diſtant countries; but they employ many uſeful citizens in a variety of manufactures, to which the ſimple occupations firſt alluded to furniſh only the materials. It is ſtill, however, to be remembered, that the mere neceſſaries of life are raiſed by the labour of a very ſmall proportion of a people; artificial wants and habitual luxuries muſt be introduced, to occupy thoſe in manufactures who are not engaged in agriculture, and to promote a general induſtry, interchange, and circulation through the ſtate.

Dean Swift, who aſcribed the poverty of his country to a multiplicity of cauſes, and amongſt others, to a radical error in the whole ſyſtem of Iriſh leaſes, to the avarice of landlords in drawing ſevere rents, and to the undue encouragement of grazing, admitted alſo that there was a want of an induſtrious diſpoſition among the people; but he attributed that want to the reſtraints laid upon their commerce, and to the diſcouragement of manufactures, which had made

made them mere hewers of wood, and drawers of water, to their neighbours. Under this impreſſion, he was wont to quote a verſe from the Book of Exodus:—" Ye are idle, ye are idle, " cried Pharaoh unto the children of Iſrael; go " therefore now and work; for there ſhall no " ſtraw be given you, yet ſhall ye deliver the " tale of bricks."

It is a ſimilar reaſoning which has produced the application now before us. And if in our own days we were to ſtate to an Iriſh gentleman the long continued poverty and idleneſs which have prevailed over ſo large a proportion of his countrymen, he would probably anſwer,

" All this may be true; but the monopo- " lizing ſpirit of our Siſter Kingdom is the " cauſe of it. That ſpirit exerciſing itſelf " upon Ireland in a very early ſtate of her ci- " vilization, nipped her diſpoſition to induſtry, " and indeed made it impoſſible for her to be- " come induſtrious. In the very infancy of " our country, and whilſt we were contenting " ourſelves with the exportations and ſale of " our cattle, you made an act (*b*) to prohibit " thoſe exportations. We next gave our at- " tention to the increaſe of our ſheep, in order

(*b*) 8 Eliz. cap. 3.

" to

" to export wool; but you forthwith (*c*) pro-
" hibited the exportation of wool, and made it
" ſubject to forfeiture. We then endeavoured
" to employ and ſupport ourſelves by ſalting
" proviſions for ſale; but you immediately (*d*)
" refuſed them admittance into England, in
" order to increaſe the rents of your lands,
" though you thereby increaſed the wages of
" your labourers. We next began a woollen
" manufacture; but it was no ſooner eſtabliſhed
" than deſtroyed; for you prohibited (*e*) the
" exportation of manufactured woollens to any
" other place than England and Wales: and
" this prohibition alone is reported to have
" forced 20,000 manufacturers out of the
" kingdom.

" The Navigation Act (*f*) had unwittingly
" but kindly permitted all commodities to be
" imported into Ireland, upon the ſame terms
" as into England: but by an act (*g*) paſſed
" three years afterwards, the exportation of
" any goods from Ireland into any of the Plan-
" tations was prohibited: and as if that had
" not ſufficiently crippled the benefits given
" by the Navigation Act, we were ſoon (*h*) after-

(*c*) 13 and 14 Car. II. c. 18. (*d*) 18 Car. II. cap. 2.
(*e*) 10 and 11 William III. cap. 10.
(*f*) 12 Car. II. cap. 18. (*g*) 15 Car. II. cap. 7.
(*h*) 2 Car. II. cap. 26.

" wards

" wards forbid to import any of the enume-
" rated commodities from the Plantations in-
" to Ireland. This reſtriction too was much
" enforced by ſubſequent acts, and the liſt of
" enumerated goods was much increaſed.—I
" ſay nothing of your regulations reſpecting
" glaſs, hops, ſail-cloth, &c. and other infe-
" rior barriers and obſtructions to our com-
" merce: we ſubſiſted under all this, and
" under a drain alſo, which has gradually in-
" creaſed upon us, by remittances to our own
" abſentees, Engliſh mortgagees, government
" annuitants, and other extra-commercial
" purpoſes, to the amount of half a million
" ſterling annually. And though we retained
" no trade but in linen and proviſions, the
" latter has been under a three years prohibi-
" tion, during which period we loſt the prin-
" cipal market for our own beef, though three-
" fourths of our people were graziers. Many
" of us indeed carried on a clandeſtine trade,
" and it was eſſential to our ſupport; but that
" too has been lately checked, firſt by the re-
" volt of the Colonies, and now by the war
" with France and Spain.

" Our annual remittances and debts to
" Great Britain now increaſe with our diſ-
" treſſes; our ſubſcriptions for loans have
" been lately filled from Great Britain; our

" eſtates, when ſold, are purchaſed by Eng-
" liſhmen; our leaſes, when they expire, are
" raiſed by abſentees; the drain is become
" greater than all our means can ſupply; our
" manufacturers find little demand for their
" work, the farmers ſell their produce with
" difficulty; our land rents indeed are eſti-
" mated at near three millions ſterling, but our
" land-holders will ſoon be obliged to reduce
" them. We allow that ſeveral of your re-
" ſtrictions upon us have lately been much
" ſoftened or modified, but the want of an
" annual profit in our intercourſe with Great
" Britain equal to our remittances ſtill pre-
" vails, and is every hour more felt. By the
" unfortunate ſituation of the Colonies, we
" have loſt even our old refuge in emigrations.
" —After having for many years taken Britiſh
" manufactures, to the annual amount of per-
" haps two millions ſterling, we are for the
" preſent reduced to non-importation agree-
" ments, as a meaſure, not of expediency, but
" of neceſſity. It would have ſuited the
" generoſity of our feelings, and the affec-
" tion which we bear towards you, to have
" made our repreſentations in better and
" more peaceable times; but you ſee that
" our circumſtances are urgent, and that your
" recent indulgencies are inſufficient. We

" deſire

" deſire therefore a free trade, otherwiſe our " diſtreſſes muſt, if poſſible, increaſe, and the " conveniency of our ports will continue of " no more uſe to us, than a beautiful proſpect " to a man ſhut up in a dungeon."

There is nothing in the imaginary detail here offered to your Lordſhip, which has not been ſtated to you in better words, as often as you have had occaſion to converſe with friends who wiſh warmly towards Ireland, and are moderately acquainted with the principal features in her ſituation; and as every complaint of human hardſhip is entitled either to a refutation, or to ſome redreſs, we are next to conſider what anſwer might be given to the allegations now before us.

Believing, as I do, that in theſe days of general ſcience and liberal diſquiſition, the reſpectable and leading men in this kingdom (of which deſcription there is a large proportion), are unlikely to incloſe themſelves within the ruſty and rugged armour of Monopoly, I think it poſſible that their firſt impreſſions might be to the following effect:

" Many of the regulations here complained " of relate to England's internal commerce, " and may be matters of regret to Ireland, " but cannot afford any juſt cauſe of com- " plaint:—other circumſtances may be admit-

" ted, to the extent ſtated; but we ſhould heſi-
" tate before we admit the cauſes to which
" they are aſcribed: we might examine, for
" inſtance, merely as a queſtion of commerce,
" whether before and during the late embargo
" on the uſual exports of proviſions to France
" and Spain in time of peace, more extenſive,
" ſafe, and profitable markets were not opened
" and encouraged; by which the price of the
" commodity, and freight, and the quantity
" of ſpecie were increaſed.—The emigrations
" too which are alluded to, as well as ſome
" other effects of national diſtreſs, were occa-
" ſioned, perhaps, by the increaſe and injudi-
" cious modes of land-rents, which were
" thought grievous ſixty years ago, and have
" been generally advanced near one-third
" ſince.—With reſpect to the larger queſtion,
" we will neither criminate nor juſtify the
" ſyſtem of our anceſtors. The fact is, that,
" aided by their general ſyſtem and progreſſive
" induſtry, the commerce of Great Britain has
" flouriſhed, and continues to flouriſh. We
" are ſorry that her Siſter Kingdom has not
" kept pace with her. That ſhe has not done
" ſo, is perhaps owing chiefly to the frequent
" interference of civil diſtractions, and to
" other cauſes ſo forcibly deſcribed by Dean
" Swift, as bearing hard on the induſtry of

" the middle and lower claſſes of the people.
" We have already given proofs of our con-
" viction, that our intereſts are in a great de-
" gree mutual. We wiſh that Ireland may be
" aſſiſted, but we deſire, that before proceed-
" ings are adopted to reverſe all the ſyſtem pur-
" ſued by wiſe ſtateſmen during two centuries,
" due information may be obtained, and due
" diſcretion exereiſed. In the general anxiety
" to aſſiſt Ireland, it muſt appear to be as little
" her intereſt as ours, to give any ſudden ſhock
" or precipitate revulſion to the courſe of
" Britiſh trade, commerce, and revenue. Let
" the legiſlatures of the two countries act with
" diſpatch, but let that diſpatch be guided by
" a previous and competent knowledge of all
" the operative and intereſting circumſtances!

" It is not poſſible, in the nature of com-
" merce, to decide, without a full inveſtiga-
" tion of the ſubject, what can be meant, or
" ought to be meant, by a free trade; and till
" the propoſition has been diſcuſſed and aſcer-
" tained, between well informed and well in-
" tentioned men of the reſpective countries, it
" muſt vary in every point of view that we can
" place it.

" 1. Do the people of Ireland underſtand,
" by what they aſk, the power of exporting
" their own produce to any foreign country,

" wherever

" wherever they can find the beſt market, ex-
" cept only the countries which may at any
" time be at war with their Sovereign ?

" 2. Do they imply the power of drawing
" ſuch goods and conſumable commodities as
" they may want, from any country where
" they may beſt purchaſe them ?

" 3. Do they wiſh to be allowed a com-
" merce to North America, the Weſt Indies,
" and Africa, free from the reſtraints to which
" it was left ſubject when the 18th of his pre-
" ſent Majeſty extended their power of export-
" ation ?

" 4. Do they mean to aſk a free trade to
" Great Britain, their manufactures and pro-
" duce, when imported into this country,
" being ſubject to no other duties than the
" like manufactures and produce of our own?

" 5. Do they mean a repeal of particular
" reſtrictions, which the relative circumſtances
" of the two countries may, in their opinion,
" no longer make requiſite ?

" Under all or any of theſe propoſitions,
" there are many points of nice and difficult
" conſideration. What regulations or burdens
" are meant to be propoſed, analogous to
" what now prevail, in regard to the manu-
" factures, imports, and exports of Great
" Britain? What prohibitions reſpecting the

" expect

" export of certain raw materials? What ar-
" rangements in reſpect to our diſtant poſſeſ-
" ſions and factories? Other ſubjects of diſ-
" cuſſion will ariſe, and ſome upon nice and
" intricate points of commerce, involved as it
" happens to be, in conſiderations of revenue,
" and in the maintenance of the public ex-
" pence. We do not know, that emulation
" among manufacturers and merchants is miſ-
" chievous either to them or to the ſtate: We
" do not know that the enterpriſing induſtry
" and increaſing wealth of Lancaſhire have
" tended to obſtruct, inſtead of promoting,
" thoſe of Yorkſhire: We do not know that
" the flouriſhing of Glaſgow in her commerce,
" is any detriment either to Liverpool or
" Briſtol: We do not know that the proſperity
" of the ſtaple manufacture of Ireland has
" leſſened the advantages of a ſimilar manu-
" facture in Scotland. We admit at leaſt that
" ſuch competitions furniſh employment, pro-
" duce riches, and encourage population for
" the general happineſs and ſtrength of the
" empire; and we truſt that there will be de-
" mand and trade enough in the world for the
" induſtry of us all: But we muſt repeat, that
" if unadviſed meaſures are adopted, they are
" likely to affect the proſperity of the Britiſh
" commerce,

" commerce, without promoting that of Ire-
" land."

If it ſhould be the diſpoſition of the reſpect-able and leading men of Great Britain to feel ſuch ſentiments and to hold ſuch language, it is beyond a doubt that much farther information might be collected from them; and it ſeems impracticable to advance without their aid and advice.

There are many theorems of trade which are plauſible on paper, yet it may be impoſſible for trading nations to adopt them. Maxims being too narrow to embrace all the combinations of human events, political operations muſt often be influenced by circumſtances.

It is an old, but not the leſs fallible principle of ſtate-policy, that whoever is the cauſe of another's advancement, contributes to his own diminution. The oppoſite poſition is oftener applicable to the reſpective ſituations of merchants and mercantile bodies, or of commercial nations. It is now well underſtood that the flouriſhing of neighbouring nations in their trade is to our advantage, and that if we could extinguiſh their induſtry and manufactures, our own would languiſh from the want of emulation and interchange. This reaſoning is, or ought to be, ſtill better underſtood with reſpect

reſpect to different parts of the ſame empire. If we are capable of looking beyond the extent of a ſingle ſhop-board, we cannot conſider the Iriſh as rivals in intereſt, even though they ſhould become our aſſociates in lucrative purſuits. Mr. Davenant, who had ſome jealouſies reſpecting their progreſs in particular branches of trade, and who, in the cloſe of the laſt century, recommended the bill to prevent the export of their woollen manufactures, was ſtill extremely doubtful as to his own reaſonings, and appears to have admitted a poſition current in the ſpeculations of thoſe days, "that the "*lucrum ceſſans* of Ireland is the *damnum* "*emergens* of England." Sir M. Decker, who wrote in a ſubſequent period, and upon ſome points with ſingular ability, was clearly of opinion, that the reſtraints on the Iriſh woollens contributed, in their effect, to diminiſh the foreign trade of Great Britain. He deſcribes monopolies as a ſpecies of trade-tyranny, whereby the many are oppreſſed for the gain and good pleaſure of a few:——— "Never yet (he obſerves) was a monopo- "lized trade extended to the degree of a free "one."——"We, in our abundant wiſ- "dom, pay nearly all the charges of Govern- "ment, whilſt large claſſes of our fellow- "ſubjects are made unable to contribute more

" than a trifle to the general ſupport."—
" They exiſt, indeed, under the protection of
" fleets which coſt them not a doit; we con-
" trive to ſtarve them without expence, and
" ourſelves with; we drive one part of our
" people out of trade by monopolies, and the
" other by taxes. We bleed ourſelves almoſt
" to death, and think to recruit our ſpirits by
" devouring millions of famiſhed fellow-ſub-
" jects: thus, by exceſs of cunning, we make
" the ruin general."

There is a modern anecdote of a Dutchman, who was employed to ſettle the woollen manufacture at Abbeville, and ſtipulated that no work of the ſame kind ſhould be carried on within thirty leagues. This might help to introduce and give ſtability to an uſeful and expenſive manufacture, ſuch as in the event that of Abbeville has proved. When, however, the advantages are once ſettled, and the art in queſtion generally known, ſuch a monopoly may indeed give a perſonal advantage, but it muſt operate to the detriment of the whole circle which is ſwept by its radius. Particular merchants or manufacturers, as well as particular diſtricts, may, as in the inſtance juſt mentioned, derive a reaſonable advantage from the excluſive poſſeſſion of new branches of trade; but when thoſe branches have fairly taken root,

ſuch advantages bear hard on other merchants, manufacturers, and diſtricts, and operate powerfully againſt general emulation, and the intereſts both of commerce and of the ſtate. It ſeems demonſtrable, that the export of native manufactured commodities from any one part of the King's dominions, muſt be advantageous to the whole, whenever the burdens and duties are ſo regulated as to leave no excluſive advantage; for that again would operate as a monopoly.

Subject to the laſt remark, it is farther demonſtrable, that Great Britain loſes whenever Ireland is deprived of any reaſonable gain.—And with reſpect to the ſituation of the latter for the weſtern navigation, we know that it is the intereſt of a dominion to carry on her commerce, from whatever corner ſhe can conduct it to the beſt advantage; and it would be thought a groſs abſurdity in the City of London, if becauſe Briſtol is ſo ſituated as to have an advantage in the Iriſh trade, the former ſhould deſire to have the port of the latter ſhut up.

In all theſe reaſonings, the commercial and political intereſts are inſeparably blended. When the liberty of commerce is unequally enjoyed, one part of an empire may be in danger of becoming a burden to the other. An increaſe of ſupport in aid of the common exertions, might

in courſe of time reſult to Ireland from the advancement of her trade, and from the produce of duties, analagous to thoſe of Great Britain.

It is ſometimes found, that a liberty to export manufactures, increaſes the produce of raw materials beyond the demand of the particular manufacture; and from the experience of the linen trade, it might be doubted whether leſs woollen yarn would be exported to Great Britain by Ireland, if the export of manufactured woollens were leſs reſtrained; in which caſe the ſmuggling of raw wool to the continent of Europe might be checked. It is ſaid that, the wool of the ſouthern nations being tender, and that of the northern countries being harſh, it is of great importance to both to obtain Britiſh or Iriſh wool, which, like a middle quality, unites equally with the two extremes, and produces an excellent cloth, that rivals our own.—It is the computation of many diſintereſted writers on this ſubject, that one pack of Iriſh wool works up two packs of French wool, which would not otherwiſe be ſaleable; and Sir M. Decker labours much to ſhew that the benefit reſulting to England, by every pack of wool manufactured in Ireland, inſtead of being run to France, amounts to fifty-ſix pounds ſterling; which indeed he founds upon an eſtimate, that one-third of what Ireland gets centers at laſt in

Great

Great Britain. It muſt ſtill be obſerved, that no extent of the woollen manufacture can be expected to prevent entirely the exportation of the raw materials, the demand for which is ſuch as to elude all the contrivances of law, and all the vigilance of coaſt-officers even in Great Britain; and this is analogous to a remark of Mr. Locke's, that "it is death in Spain to export "money, and yet they who furniſh all the world "with gold and ſilver, have leaſt of it among "themſelves; trade fetches it away from that "lazy and indigent people, notwithſtanding all "their artificial and forced contrivances to keep "it there; it follows trade againſt the rigour "of their laws, and their want of foreign com-"modities makes it openly be carried out at "noon-day."

I muſt however again obſerve to your Lordſhip, that all theſe theorems of trade, however plauſible they may appear on paper, muſt be received ſubject to much previous examination, and a diligent diſcuſſion of all collateral circumſtances. We are not to proceed with that ſhort-ſighted wiſdom which may enable us to ſhun the mere difficulty of a day; ſtill leſs are we, upon a ſudden outcry, which like other commercial complaints may be fallacious or ill-founded, to make a ſudden revolution in all the practical ſyſtem of our trade; and upon the

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ſpur of a moment to overturn a plan of commerce and revenue which has been the work of ages.

We are to proceed upon the principle, that what we are to give ſhall be for the good of the whole: Ireland is a jewel to our crown, and not a thorn in our ſide. The point is, to know what ſolid aſſiſtance can be given, and in what form it can beſt be given. When men talk of an union to be completed between two great nations, as the cure of all their ills, they talk raſhly, and like the ſtate empiric deſcribed to your Lordſhip in my firſt letter. The caſe of Scotland was different in every point of view, and the benefits reſulting to her by the act of union do not apply to the preſent conſideration. There can be little doubt, that, in the preſent inſtance, the ſeparate legiſlatures of the two countries are fully equal to all the difficulty:—we ſhall ſufficiently know, from a cordial and temperate communication with Ireland herſelf, what ſpecific meaſures will be of ſervice to her: we ſhall know too, from the information to be collected at home, what meaſures may be adopted with a due regard to the general intereſts of commerce. We are not to ſubject ourſelves to the remark left by Dean Swift, who ſays, that in his time, when any thing kind had been intended towards Ireland,

ſhe

ſhe was invariably treated like a ſick lady, who has phyſic ſent by doctors at a diſtance, ſtrangers to her conſtitution and the nature of her diſeaſe.

It may even deſerve enquiry, whether the unqualified grant of every thing that human ingenuity can bring within the deſcription of a free trade, would have the effects expected, or convey the relief which is wanted and intended. It was once ſuppoſed, that becauſe the importation of Iriſh cattle into England had been prohibited, with a view to advance the rents of Engliſh landlords, and the intereſts of the feeding countries, the ſuſpenſion of that meaſure might be of uſe to Ireland: this was accordingly tried (and nearly within our memory); but it was a matter of great offence to many of the Iriſh inhabitants, who reſiſted the exportation; few cattle, therefore, were brought to Great Britain, and thoſe were chiefly lean.

We ſhould recollect, that though Ireland has at all times had full liberty to manufacture goods for her own conſumption, the conſumers have hitherto found it eaſier to purchaſe from England many articles both of luxury and convenience, than to make them at home. That jealouſy muſt be very lively indeed, which, contemplating this circumſtance, can derive diſquietude from ſuch reaſonings, as that a people

people ſhould ſuddenly run away with an ex-
tenſive commerce, becauſe they are admitted
to a participation of its advantages.

The change is more difficult from indolence
to induſtry, than it is from labour to eaſe; and
it is forcibly obſerved by Mr. Hume, that
" when one nation has got the ſtart of another
" in a trade, it is very difficult for the latter
" to gain the ground which ſhe has loſt, be-
" cauſe of the ſuperior induſtry and ſkill of the
" former, and the greater ſtock of which its
" merchants are poſſeſſed, and which enable
" them to trade for ſo much ſmaller profits."

Amidſt the difficulties which time, and the
foſtering attention of this country, alone can
enable Ireland to overcome, it deſerves re-
mark, that ſhe has little coal, is ill pro-
vided with wood, and is alſo without inland
navigations.—In ſhort, the conſtitution and
eſtabliſhment of a flouriſhing commerce imply
a well-regulated order through the nation, a
ſteady and effective police, habits of docility
and induſtry, ſkill in manufactures, and large
capitals in trade; all which can be the reſult
only of a continued and gradual progreſs
aided by a combination of other favouring cir-
cumſtances.

No prudent man, however ſure of his prin-
ciples, will venture to iſſue prophecies upon

the courſe of human events; but I ſee much ſolid ground to hope that an amicable diſcuſſion between the two kingdoms, promoted with activity, moderated by temper, and guided by diſcretion, may tend to convey eſſential benefits to Ireland, without any permanent diſadvantage to Great Britain. I am unwilling to think, for a moment, that the ſalutary effects of ſuch a diſcuſſion may be fruſtrated by popular impatience and precipitation.

I ſhall ſubjoin * to this Letter a Table of Engliſh Acts, reſpecting the trade to and from Ireland; and alſo an account of ſome particulars reſpecting the Courſe of Exchange between Dublin and London, the eſtates of abſentees, and the revenue and expences of the Iriſh Government. I happen to have theſe papers in my poſſeſſion, and they ſeem at leaſt ſufficiently accurate to be of ſome aſſiſtance to your Lordſhip in the conſideration now before you.

I am, my dear LORD,

Reſpectfully and affectionately, &c.

W. EDEN.

* Appendix, No. I, II, III, IV, V.

APPENDIX.

No. I.

ACTS made in ENGLAND, reſtraining TRADE to and from IRELAND.

Sheep, Wool, &c.

PROHIBITS the exportation of rams, ſheep, or lambs alive, from England or Ireland. — 8 Eliz. c. 8.

Prohibit the exportation of ſheep-wool, wool-fells, mortlings, ſhortlings, yarn made of wool, wool-flocks, fullers-earth, and fulling-clay, from England or Ireland. — 12 Car. II. c. 32. 13 & 14 Car. II. c. 18.

Prohibits alſo the exportation of tobacco-pipe clay. — Sect. 8.

Tobacco-pipe clay not to be exported from Great Britain into Ireland. — 9 & 10 W. III. c. 40. ſect. 2.

Prohibit the exportation of wool, woolfells, &c.; and alſo worſted-yarn, woollen-yarn, cloth, ſerge, bays, kerſeys, ſays, frizes, druggetts, cloth-ſerges, ſhalloons, or other drapery ſtuffs, or woollen-manufactures from Ireland, *except to Great Britain*, as by liſt No. II. — 10 & 11 W. III. c. 10. 5 Geo. I. c. 11. ſect. 21. 5 Geo. II. c. 21.

Extends the prohibition to coverlids, waddings, or other manufactures made of wool, ſlightly ſtitched or worked together, — 12 Geo. II. c. 21. ſect. 9.

ther, ſo as to be reduced to wool again, and to matraſſes and beds, ſtuffed with combed wool, or wool fit for combing.

Sect. 11. The above articles are not to be laden on board any ſhip bound to foreign parts, or be laden or carried coaſtwiſe from one part of Great Britain or Ireland to another without a licenſe from the commiſſioners or officers of the cuſtoms, and ſecurity given to land accordingly.

Navigation and Plantations.

12 Car. II. c. 18. ſect. 18.
22 & 23 Car. II. c. 26. ſect. 10 & 11.
7 & 8 W. III. c. 22. ſect. 14 & 15.
3 & 4 Ann, c. 5. ſect. 12.
3 & 4 Ann, c. 10.
8 Geo. I. c. 15. ſect. 24.
8 Geo. I. c. 18. ſect. 22.
4 Geo. II. c. 15.
4 Geo. III. c. 15. ſect. 27.
5 Geo. III. c. 37. ſect. 4.

By theſe acts, the following articles being the growth, product, or manufacture of any Britiſh Plantation in Africa, Aſia, or America, cannot be imported into or landed in Ireland, except they are firſt landed in Great Britain, *viz.* ſugar, tobacco, cotton-wool, indico, ginger, fuſtic, or other dying wood, Specle or Jamaica wood, rice, melaſſes, tar, pitch, turpentine, maſts, yards and bowſprits, beaver-ſkins and other furs, copper ore, coffee, pimento, cocoa-nuts, whale-fins, raw ſilk, hides and ſkins, pot and pearl aſhes, and gum ſenega.

4 Geo. II. c. 15.
7 Geo. III. c. 2.

But all other goods (except hops) of the growth, product, or manufacture of the Plantations, may be imported from thence into Ireland, in Britiſh ſhipping, wherein the maſter, and three-fourths of the mariners, are Britiſh.

15 Car. II. c. 7. ſect. 6.
7 & 8 W. III. c. 22. ſect. 2.

Goods the product of Europe, cannot be imported into any Britiſh Plantation, or

leſs ſhipped in Great Britain, and carried directly from thence in Britiſh-built ſhipping.

Except ſalt for the fiſheries. Horſes and victual and linen cloth from Ireland, by 3 & 4 Ann, c. 8. and 3 Geo. 1. c. 21. Proviſions, and implements for the fiſheries, by 15 Geo. III. c. 31. ſect. 5. Clothing and accoutrements for the army, by 15 Geo. III. c. 45. and other articles of Iriſh manufacture permitted to be exported directly from thence into the Britiſh Plantations, by 18 Geo. III. c. 55. *Vide* No. II.

Salt.

Salt, of or from Ireland, not to be imported into Great Britain, except neceſſary proviſions for the ſhip, or for curing fiſh. — 2 & 3 Ann, c. 14.

Hops.

Hops not to be imported into Ireland, except from Great Britain only, and of Britiſh growth. — 9 Ann, c. 12. ſect. 27. 5 Geo. II. c. 9. 7 Geo. II. c. 19.

Hops of Britiſh growth, exported to Ireland, not to drawback the duty. — 6 Geo. I. c. 11. ſect. 39

Eaſt India Goods.

Wrought ſilks, bengals and ſtuffs mixed with ſilk, and herba muſlins and other callicoes of the manufacture of Perſia, China, or Eaſt India, are not to be imported into Ireland, except from Great Britain. — 5 Geo. I. c. 11. ſect. 12

No

7 Geo. I. c. 21. ſect. 9. No commodity of the growth, product, or manufacture of the Eaſt Indies, and other places beyond the Cape of Good Hope, is to be imported into Ireland, except from Great Britain, in ſhips navigated according to law.

Rum, Spirits, and Sugar, &c.

6 Geo. II. c. 13. ſect. 4. Sugars, panelles, ſyrups, or melaſſes, of the growth, product, or manufacture of any colonies in America, and rum or ſpirits of America (except of the growth or manufacture of the Britiſh ſugar colonies there), are not to be imported into Ireland, unleſs ſhipped in Great Britain, in ſhips navigated according to law.

Confirmed, as to ſugar, by 12 Geo. II. c. 30. ſect. 16. and by 4 Geo. III. c. 15. ſect. 19.

5 Geo. III. c. 43. ſect. 30. Brandy, rum, or other ſpirits, not to be exported from Ireland in ſhips under 100 tons burthen.

12 Geo. III. c. 55. ſect. 1. Rum, ſugar, coffee, or any goods which are by law prohibited to be imported from Ireland into Great Britain, are not to be exported, or entered for exportation, from Ireland to Great Britain.

Sect. 5. Rum or ſpirits of the Britiſh Colonies or Plantations in America, are not to be imported into Ireland in any ſhip under 70 tons burthen, either from the Colonies or from Great Britain; and foreign Brandy, or other ſpirits, from any other place whatſoever,

whatſoever, are not to be imported in ſhips under 100 tons.

No part of the old ſubſidy to be drawn back for any ſugars of the growth, produce, or manufacture of any foreign Colony or Plantation not under the dominion of his Majeſty, which ſhall be exported from Great Britain to Ireland. 12 Geo. III. c. 60. ſect. 6.

Glaſs.

No glaſs of any kind or denomination, other than the manufacture of Great Britain, may be imported into Ireland. 19 Geo. II. c. 12. ſect. 22.

No glaſs of any kind may be exported from Ireland, or laden on any horſe, carriage or veſſel, with intent to be ſo exported. Sect. 24.

Sail-cloth.

An additional duty was laid upon all canvas or ſail-cloth, the manufacture of Ireland, imported into Great Britain during the continuance of a bounty granted in Ireland, by an act 19 Geo. II. upon the exportation of ſail-cloth from that kingdom, *viz.* for ſail-cloth of the value of 14 *d.* *per* yard, and upwards, 4 *d.* *per* yard. Of 10 *d.* and under 14 *d.* *per* yard, 2 *d.* 23 Geo. II. c. 22. ſect. 1.

Corn.

Corn exported from Great Britain or Ireland, to the Iſle of Man, not to be allowed any bounty. 5 Geo. III. c. 30. ſect. 11.

Cambricks

Cambricks or Lawns.

7 Geo. III. c. 43. ſect. 5. No cambrick or lawn whatſoever to be imported from Ireland into any part of Great Britain, until the importation of Cambricks and French lawns into Ireland ſhall be prohibited by law.

Tobacco.

19 Geo. III. c. 35. ſect. 2. Tobacco, the growth, product, or manufacture of Ireland, not to be exported from thence to any place except Great Britain.

Duties.

12 Car. II. c. 4. By the book of rates and ſubſequent acts, all goods imported into Great Britain from Ireland, unleſs in particular caſes where Ireland is expreſsly excepted (*Vide* No. II.), are liable to the ſame duties as the like goods are chargeable with if imported from other foreign parts.

The following articles may be imported from Ireland, but are ſubject to duties which are equal to a prohibition, *viz.*

	The duty.	
Woollen cloths,	1 12 8 $\frac{14}{20}$	*per* yard.
—— ſtuffs,	0 4 9	*per* yard.
Tallow candles,	1 4 1 $\frac{3}{20}$	*per* cwt.
Sope, - -	1 13 9 $\frac{6}{20}$	*per* cwt.

No. II.

ACTS made in ENGLAND in favour of TRADE to and from IRELAND.

Wool, Woollen, and other Manufactures.

PERMITS the importation of woollen cloths, woollen caps, andirons, and a great variety of enumerated manufactures in leather, iron, ſteel, &c. to be ſold in this kingdom, if made and wrought in Ireland; which are prohibited to be ſo imported from other parts. — 3 Edw. IV. c. 4.

ermits the importation of woollen and bay-yarn into Great Britain from Ireland, duty-free. — 12 Geo. II. c. 21. ſect. 1.

nd ſeveral ſubſequent acts permitted the exportation of raw and manufactured wool from particular ports in Ireland to particular ports in England, enumerated in the acts upon the ſecurity to land it accordingly, and other regulations preſcribed by the 10 & 11 W. III. c. 10.— — 1 W. & M. c. 32. ſect. 6. 7 & 8 W. III. c. 28. ſect. 5. 10 & 11 W. III. c. 10.

but,

rmits wool, woollen, or bay-yarn, woolfells, ſhortlings, mortlings, wool-flocks, and worſted-yarn, to be exported from any port in Ireland to any port in Great Britain, under the ſecurity and regulations — 26 Geo. II. c. 33.

prescribed by 10 & 11 W. III. c. 10. for the former articles.

25 Geo. III. c. 45. Clothing and accoutrements, the produce of Great Britain or Ireland, for the use of his Majesty's forces abroad, paid in part out of the Irish revenue, may be exported from Ireland.

Navigation and Plantations.

12 Car. II. c. 18. 7 & 8 W. III. c. 22. Ships built in Ireland, navigated with the people thereof, are deemed British, and qualified to trade to and from the British Plantations.

12 Car. II. c. 18. sect. 7. 13 & 14 Car. II. c. 11. sect. 6. Ships built in Ireland, and navigated with his Majesty's subjects of Ireland, are intitled to the same abatement and privileges to which importers or exporters of goods in British-built ships are intitled by the book of rates.

28 Geo. III. c. 55. sect. 9. Ships built in Ireland, and owned by his Majesty's subjects residing in any part of the British dominions in Europe, to be deemed British built, and intitled to the like privileges and advantages in all respects, as ships built in Great Britain; and

Ships belonging to any of his Majesty's subjects residing in Ireland, and not British built, are to be intitled to the same privileges and advantages in all parts of his Majesty's dominions, as ships belonging to his Majesty's subjects residing in Great Britain, and not British or Irish built, are intitled to.

Permits the exportation of ſervants, horſes, and victual from Ireland to the Britiſh Plantations. — 15 Car. II. c. 7. ſect. 7.

Permit the importation of linen cloth of and from Ireland, into the Britiſh Plantations. — 3 & 4 Ann, c. 8. 3 Geo. I. c. 21. ſect. 1.

Makes it lawful to export, under certain regulations, directly from Ireland, into the Britiſh Plantations in America or the Weſt Indies, or any Britiſh ſettlement on the coaſt of Africa, — 18 Geo. III. c. 55. ſect. 1.

Any goods the produce or manufacture of Ireland, except wool and woollen-manufactures, cotton-manufactures;

Hats, glaſs, hops, gunpowder and coals;

And all goods of the growth, product, or manufacture of Great Britain, legally imported from thence into Ireland, except woollen-manufactures and glaſs;

And all foreign certifitate goods, legally imported from Great Britain into Ireland;

But not to extend to foreign linen painted, &c. in Ireland,

Nor to bar-iron, iron ſlit or rolled, plated or tinned, nor any manufactured iron-wares, till a duty is impoſed thereon in Ireland;

Nor to any ſuch articles, if a bounty or premium is allowed thereon:

And not to take place with reſpect to goods the manufacture of Ireland, except and until they are chargeable with duties to as great an amount as the like goods are

charged with on exportation from Great Britain.

4 Geo. II. c. 15. 5 Geo. II. c. 9. 7 Geo. III. c. 2. Permit the importation of all non-enumerated goods (except hops) of the growth, product, or manufacture of the Britiſh Plantations, directly from thence into Ireland.

Hemp, Flax, Linen, and Cotton.

7 & 8 W. III. c. 39. 16 Geo. II. c. 26. ſect. 6. Hemp and flax, and any manufacture made thereof in Ireland, may be imported into Great Britain from thence, free of all duties, upon certificate verifying the manufacture, &c.

3 Geo. I. c. 21. ſect. 2. All linen made in Ireland, and imported into Great Britain, may be again exported to any Britiſh Plantation in America, without payment of any duty whatſoever.

18 Geo. III. c. 56. Cotton yarn, the manufacture of Ireland, may be imported into Great Britain duty-free.

Other Articles which are permitted to be imported into Great Britain from Ireland, or exported duty-free, viz.

6 Geo III. c. 46. ſect. 5. Gum ſenega, or gum arabic; 30 tons may be exported annually from Great Britain to Ireland duty-free, by licence from the Treaſury, to be uſed in the linen manufactures of that kingdom.

9 Geo. III. c. 39. 14 Geo. III. c. 86. Raw hides of ſteers, cows, or any other cattle (except horſes, mares, or geldings), and calve ſkins, or goat ſkins, raw or undreſſed, may be imported into Great Britain from Ireland, duty-free.

Rape

Rape ſeed and rape cakes, may be imported into Great Britain from Ireland, duty-free. — 15 Geo. III. c. 34.

Salted beef, pork, bacon, and butter, and cattle, the laws permitting the importation from Ireland into Great Britain duty-free, are made perpetual. — 16 Geo. III. c. 8.

Permit the importation of tallow, hog's lard, and greaſe, duty-free, till the 25th March 1782, from any place. — 7 Geo. III. c. 12. continued by 19 Geo. III. c. 22. ſect. 4.

Tea.

Tea exported to Ireland as merchandize, to drawback the whole cuſtoms, ſubject to the regulations preſcribed by 12 Geo. III. c. 60. and 16 Geo. III. c. 51. — 17 Geo. III. c. 27.

Bounties granted and payable in Great Britain, for encouraging the Linen Manufactures.

Grant the ſame bounty on Iriſh linen made of hemp or flax, exported from Great Britain, as is allowed on Britiſh linen exported, viz. — 29 Geo. II. c. 15. 19 Geo. III. c. 27.

For every yard 25 inches broad, and under the value of 5 d. per yard, -	0	0	0½
Of the value of 5 d. and under 6 d. per yard, - -	0	0	1
Of the value of 6 d. and not exceeding 1 s. 6 d. per yard, - - -	0	0	1½

Grant an additional bounty of 5 s. per hogſhead upon flax ſeed imported into Ireland, for which a bounty is allowed in that kingdom, by Acts made there in the third and ſixteenth years of his Majeſty. — 15 Geo. III. c. 45. ſect. 3. 16 Geo. III. c. 41.

Grants

19 Geo. III. c. 37. Grants the following bounties on hemp, the growth of Ireland, imported from thence into Great Britain.

From { 24 June 1779 / 24 June 1786 / 24 June 1793 } to { 24 June 1786, 8l. / 24 June 1793, 6l. / 24 June 1800, 4l. } per Ton.

Bounties, &c. for the Encouragement of the Fiſheries.

15 Geo. III. c. 31. ſect. 1. Britiſh-built ſhips, owned by his Majeſty's ſubjects reſiding in Great Britain or Ireland, &c. catching a certain number of fiſh on the Banks of Newfoundland, and arriving with the ſame at Newfoundland, under the regulations preſcribed in the Act, are to be allowed,

To the 25 veſſels firſt arriving, 40 l. each
100 next arriving, - 20 l. each
100 next arriving, - 10 l. each
} annually, for 11 years.

Sect. 3. Britiſh-built ſhips owned by his Majeſty's ſubjects, reſiding in Great Britain or Ireland, proceeding from thence and killing one whale, at leaſt, in the Gulph of St. Lawrence, or on the coaſt of Labrador, Newfoundland, or in any ſeas to the ſouthward of the Greenland ſeas and Davis Streights, and returning within the ſame year to ſome port in England with the oil of ſuch whales ſo taken, are to be allowed for five ſhips, *viz.*

For the ſhip arriving
with the greateſt quantity £. 500
with the next Do. - 400
with the next - - 300
with the next - - 200
with the next - - 100
} in each year, for 11 years.

And the oil to be landed free of duty.

Grants

Grants the ſame bounties to whales ſo taken in the ſeas to the ſouthward of the latitude of forty-four degrees North. 16 Geo. III. c. 47.

Ships fitted out from Ireland in the whale fiſhery, to the Greenland ſeas, Davis Streights, and the adjacent ſeas, under the regulations preſcribed, are to be allowed, on their return to ſome port in Great Britain, 15 Geo. III. c. 31. ſect. 21.

From	25 Dec. 1775 25 Dec. 1776 25 Dec. 1781	to	25 Dec. 1776, 40 s. 25 Dec. 1781, 30 s. 25 Dec. 1786, 20 s.	per Ton.

The above-mentioned bounties for ſhips employed in the whale fiſheries are to be allowed, although the whole and entire property of the ſhip doth not belong to ſome of his Majeſty's ſubjects reſiding in that part of his Majeſty's dominions from whence the ſhip is fitted and cleared out. 18 Geo. III. c. 55. ſect. 8.

His Majeſty's ſubjects reſiding in Ireland may tranſport, directly from thence to Newfoundland, or to any part of America where the fiſhery is carried on, proviſions, hooks, lines, netting, or other tools or implements neceſſary for the fiſhery, being the product and manufacture of Great Britain or Ireland. 15 Geo. III. c 31. ſect. 5.

Oil, blubber, or whale fins, taken in any part of the ocean by, and imported in any ſhip belonging to, his Majeſty's ſubjects of Great Britain or Ireland, to be imported duty-free. Sect. 9.

Seal ſkins, raw and undreſſed, caught by the the crew of any veſſel belonging to, and fitted Sect. 10.

fitted out from, Great Britain or Ireland, may be imported duty-free.

Tobacco.

6 Geo. I. c. 21. ſect. 48. Tobacco exported to Ireland, if leſs appear to be landed than ſhipped in Great Britain, an allowance not exceeding Two per cent. may be made for waſte during the voyage.

19 Geo. III. c. 35. Repeals the Acts 12 and 15 Car. II. and any other Act which prohibits or reſtrains the ſetting, planting, or improving, to grow, making, or curing tobacco, either in ſeed, plant, or otherwiſe, in Ireland.

No. III.

Courſe of Exchange.

THE par between London and Dublin is $8\frac{1}{3}$ *per cent.*—100 *l.* Britiſh being worth 108 *l.* 6 *s.* 8 *d.* Iriſh.

During the years 1778 and 1779, the Exchange of Dublin on London has varied from $5\frac{1}{4}$ to $7\frac{1}{8}$—October 27, 1779, it was at $6\frac{1}{4}$:

This is remarkably low; and the following cauſes are aſſigned for its being ſo much in favour of Ireland:

1. A large importation of ſpecie, by the loans negociated with monied people, &c. in England, and by the late remittance to Ireland for public ſervice.

2. The non-payment of rents, which has kept within Ireland much money, that would otherwiſe have been remitted to abſentees.

3. The non-importation agreements, and the large exports in the proviſion trade, and in the linens.

Prices of Bullion.

Gold, in October 1779, was at 4 *l. per* ounce in Dublin. The uſual price had been from 4 *l.* 1 *s.* to 4 *l.* 2 *s.* The fall is imputed to the exchange, which ſufficiently accounts for it.

Silver, in October 1779, was at 5 *s.* 6 *d. per* ounce. The medium price had been 5 *s.* 10 *d.* This is imputed to the ſelling more old plate, and to the manufacturing leſs new plate, than uſual.

No. IV.

ACcording to an abſtract of a liſt of the eſtates of abſentees, publiſhed in January 1769,

The eſtates of thoſe who live conſtantly abroad, and are ſeldom or never in Ireland, amount to 371,900*l.*

And the eſtates of thoſe who live generally abroad, and viſit Ireland occaſionally, amount to 117,800*l.*

No. V.

A Two years average eſtimate of the revenue, and expence of the Iriſh Government, according to late experience.

	£.	£.
Hereditary Revenue, groſs—about - -	1,200,000	
Old additional Duties—about	380,000	
New additional Duties—about	140,000	
Stamp Duties—about - -	40,000	
Vice-Treaſurers, and Pells, ancient Fees and Salaries—about -	40,000	
		£. 1,800,000
Deduct		
Expence of Management—about	483,000	
Drawbacks, &c.—about -	3,000	
Expence attending Stamp Duties—about - - -	14,000	
		500,000
Nett Produce		£. 1,300,000
Expences.		
Civil Liſt—about -	330,000	
Military Eſtabliſhment—about	938,000	
Extraordinary Expences—about	432,000	
Total Expence	£. 1,700,000	

FINIS.